

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013 (UNAUDITED)

POPULATION LAST CENSUS 4,603
 NET VALUATION TAXABLE 2013 303,930,806
 MUNICODE 0104

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 **BUENA**, County of **ATLANTIC**

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 34, 49 to 51 and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.


 Signature Glen J. Ortman, CPA
 Title Registered Municipal Accountant

(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, **Cindi LoGuidice**, am the Chief Financial Officer, License # **Acting**, of the **BOROUGH** of **BUENA**, County of **ATLANTIC** 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 assurance 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 *Cindi LoGuidice*
 Title Chief Financial Officer
 Address Minotola, NJ 08341
 Phone Number 856-697-4881
 Fax Number 856-697-0053

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 Account (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the BOROUGH of BUENA 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 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 12/31/2013 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 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:



Glen J. Ortman, CPA
(Registered Municipal Accountant)

FORD-SCOTT & ASSOCIATES, L.L.C.
(Firm Name)

1535 HAVEN AVENUE
(Address)

OCEAN CITY, NJ 08226
(Address)

609-399-6333
(Phone Number)

609-399-3710
(Fax Number)

Certified by me

this 5th day of February, 2014.

BOROUGH OF BUENA

Planning/Zoning Boards
Permits/Inspections



Phone: (856) 697-0407
Fax: (856) 697-0832

County of Atlantic

Date: 1/22/14

To: Mayor and Council
Construction Department

From: John Brunini, Construction Official

Re: Vacation / Sick / Leave Time
(5:23-4.4 Acting Appointments)

Please be advised that I, John Brunini Construction Official
Name Title

will be on vacation / sick / leave time for the days listed below
(circle what applies)

Jan 22, 2014 - Feb 7, 2014

during my absence Kevin Kirchner Building Sub-code
Name Title

will be acting as Construction Code Official / Sub Code Official
(circle what applies)

and / or Building / Electric / Plumbing / Fire Protection Inspector
(circle what applies)

This Individual will be performing inspections and or plan review on my behalf.

Yours truly,

John Brunini (vs)
Name

Construction Code Official
Title

(Please attach a copy of acting inspector's license to letter)


**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: BOROUGH OF BUENA
Chief Financial Officer: Cindi LoGuidice
Signature: 
Certificate #: Acting Chief Financial Officer
Date: _____

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: _____

21-6001473

Fed I.D. #

BOROUGH OF BUENA

Municipality

ATLANTIC

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>200.00</u>	\$ <u>8,693.45</u>	\$ _____

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

_____ Single Audit

_____ Program Specific Audit

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

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 Years 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 state government.

Cindi Lo Giudice
Signature of Chief Financial Officer

2-6-14
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

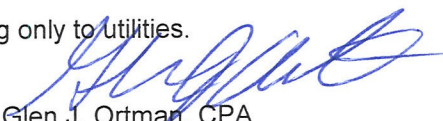
The following certification is to be used ONLY in the event there is NO municipality operated utility.

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the BOROUGH of BUENA, County of ATLANTIC 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 
Glen J. Ortman, CPA
Title Registered Municipal Accountant

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \$301,449,052 ~~301,958,862.00~~


SIGNATURE OF TAX ASSESSOR

BOROUGH OF BUENA
MUNICIPALITY

ATLANTIC
COUNTY

**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 & INVESTMENTS	712,905.24	
TAXES RECEIVABLE:		
PRIOR	14,669.29	
CURRENT	161,831.23	
SUB-TOTAL	176,500.52	
TAX TITLE LIENS RECEIVABLE	5,621.52	
PROPERTY ACQUIRED FOR TAXES	258,600.00	
REVENUE ACCOUNTS RECEIVABLE	5,889.94	
INTERFUNDS:		
DUE FROM ANIMAL CONTROL FUND	1,423.50	
DEFERRED CHARGES		
EMERGENCY AUTHORIZATION	14,000.00	
OVEREXPENDITURE OF APPROPRIATION	217.17	
Page Subtotal	1,175,157.89	-

(Do not crowd - add additional sheets)

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

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

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

Title of Account	Debit	Credit
2013 APPROPRIATION RESERVES		76,176.62
ENCUMBRANCES PAYABLE		15,642.82
TAX OVERPAYMENTS		35,333.59
PREPAID TAXES		67,441.08
ACCOUNTS PAYABLE		1,359.09
PAYROLL DEDUCTIONS PAYABLE		13,981.57
PREPAID PILOT FEES		15,262.00
STREET OPENING / PERFORMANCE BONDS		44,377.14
DUE COUNTY - ADDED & OMITTED		8,036.90
REGIONAL SCHOOL TAX PAYABLE		0.64
SPECIAL DISTRICT TAX PAYABLE		46,682.00
DEPOSITS PAYABLE		25,000.00
DEPOSITS FOR TAX TITLE LIEN REDEMPTION		5,480.97
DUE TO STATE OF NJ - VETERANS AND SENIOR CITIZENS		2,298.03
DUE TO GENERAL CAPITAL FUND		37,387.26
DUE TO TRUST FUND - OTHER		1,807.52
		396,267.23 "C"
		448,035.48
		330,855.18
Totals	1,175,157.89	1,175,157.89

(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	737,436.12	
Taxes Receivable	85002	176,500.52	
Tax Title Liens	85003	5,621.52	
Foreclosed Property	85004	258,600.00	
Other Receivables	85007	7,313.44	
State and Federal Grants Receivable	85006	402,874.79	
Emergencies and Deferred Charges	85005	14,217.17	
Total Assets	85008	1,602,563.56	
Cash Liabilities	85009		823,672.90
Reserve for Receivables	85010		448,035.48
Fund Balance	85011		330,855.18
Total Liabilities, Reserve and Fund Balance	85012		1,602,563.56

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

Title of Account	Debit	Credit
ANIMAL CONTROL FUND:		
CASH	3,178.99	
DUE FROM CLERK	94.91	
DUE TO CURRENT FUND		1,423.50
DUE TO STATE		9.60
RESERVE FOR DOG FUND EXPENDITURES		1,840.80
TOTALS - DOG TRUST	3,273.90	3,273.90
OTHER TRUSTS:		
CASH	209,551.96	
DUE FROM BRHS	7,926.84	
DUE FROM CURRENT FUND	1,807.52	
RESERVES:		
POLICE FORFEITURE		4,671.37
RECREATION COMMISSION		14,381.39
RECYCLING		3,595.13
LANDFILL ESCROW		29,913.61
UNIFORM FIRE SAFETY PENALTY		279.50
SMALL CITIES - REHABILITATION		42,138.20
LANDISVILLE CO-OPS		36,559.78
ESCROW DEPOSITS		61,809.04
HOUSING TRUST FUND		2,320.95
RESCUE SQUAD DONATIONS		3,163.72
POLICE DONATIONS		6,254.68
TAX PREMIUMS		4,350.00
POLICE DETAIL		9,848.95
TOTALS - OTHER TRUSTS	219,286.32	219,286.32
Page Total	222,560.22	222,560.22

(Do not crowd - add additional sheets)

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

Municipal Public Defender Expended Prior Year 2012;	(1)	\$			
			x	_____	25%
	(2)	\$		-	

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) =		\$			-
--	--	----	--	--	---

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: _____

Signature: _____

Certificate # : _____

Date: _____

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2013
1. <u>Tax Sale Premiums</u>	\$ 700.00	\$ 50,350.00	\$ 46,700.00	\$ 4,350.00
2. <u>Police Forfeited Funds</u>	11,035.37		6,364.00	4,671.37
3. <u>Small Cities - Landisville</u>	36,559.78			36,559.78
4. <u>Small Cities I - Rehabilitation</u>	45,331.58		8,080.00	37,251.58
5. <u>Small Cities II - Rehabilitation</u>	4,886.62			4,886.62
6. <u>Recreation</u>	10,890.66	12,785.31	9,294.58	14,381.39
7. <u>Recycling</u>	14,095.13		10,500.00	3,595.13
8. <u>Landfill</u>	29,683.88	229.73		29,913.61
9. <u>Developers Escrow</u>	79,883.11	12,013.13	30,087.20	61,809.04
10. <u>Housing Trust Fund</u>	2,320.95			2,320.95
11. <u>Police Detail</u>	69.66	49,585.15	39,805.86	9,848.95
12. <u>Fire Penalty Account</u>	279.50			279.50
13. <u>Rescue Squad Donations</u>	2,908.72	1,155.00	900.00	3,163.72
14. <u>Police Donations</u>	261.96	12,141.92	6,149.20	6,254.68
15. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals	\$ 238,906.92	\$ 138,260.24	\$ 157,880.84	\$ 219,286.32

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	Miscellaneous	Miscellaneous		
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities							
Trust Surplus							-
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Due to Current Fund							-
	-	-	-	-	-	-	-

*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	343,184.00	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	343,184.00
CASH	425,470.02	
STATE GRANTS RECEIVABLE	3,827.88	
DUE FROM CURRENT FUND	37,387.26	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	1,680,000.00	
UNFUNDED	343,184.00	
GENERAL SERIAL BONDS		1,680,000.00
BOND ANTICIPATION NOTES		-
ENCUMBRANCES PAYABLE		197,726.38
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		390,257.13
UNFUNDED		207,524.00
CAPITAL RESERVES:		
RESERVE FOR EMERGENCY HOUSING		91.70
CAPITAL IMPROVEMENT FUND		2,559.00
FUND BALANCE		11,710.95
	2,833,053.16	2,833,053.16

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	15,513.72	1,557,634.90	860,243.38	712,905.24
Trust - Assessment				
Trust - Dog License		3,359.99	181.00	3,178.99
Trust - Other		211,790.81	2,238.85	209,551.96
Capital - General		437,970.02	12,500.00	425,470.02
Water - Operating				
Water - Capital				
Utility - Assessment Trust				
Public Assistance **				
Federal and State Grant Fund		24,530.88		24,530.88
Total	15,513.72	2,235,286.60	875,163.23	1,375,637.09

* Include Deposits In Transit

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

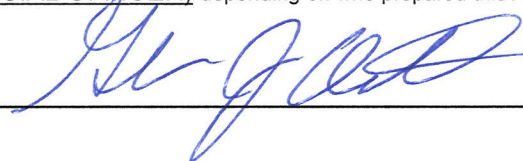
REQUIRED CERTIFICATION

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 passbook at December 31, 2013.

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

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

Signature:  _____

Title: RMA #427 _____

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

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Cancelled by Resolution	Unappropriated Reserves Realized	Balance Dec. 31, 2013
Clean Communities Program	-	10,501.34	10,501.34			-
USDA Grant		40,910.00				40,910.00
Hazardous Discharge Grant						
Mazonni Site	44,664.00					44,664.00
Atlantic County CDBG						
2013		23,583.00				23,583.00
Body Armor Grant - 2013		1,725.92			1,725.92	-
COPS Grant	33,349.72	77,148.00	97,234.93			13,262.79
Joint Insurance Fund - Safety Incentive 2011	5.00					5.00
Joint Insurance Fund - Safety Incentive 2013		1,000.00	1,000.00			-
Totals	78,018.72	154,868.26	108,736.27	-	1,725.92	122,424.79

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Cancelled by Resolution	Unappropriated Reserves Realized	Balance Dec. 31, 2013
	93,400.00					93,400.00
NJDOT - Forest Grove Road						
	4,800.00		4,750.00			50.00
EUDL Cops & Shops - Underage Drinking						
		187,000.00				187,000.00
NJ DOT - Flower Street						
Totals	176,218.72	341,868.26	113,486.27	-	1,725.92	402,874.79

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

Grant	Balance Jan. 1, 2013	Transferred from 2013		Expended	Cancelled by Resolution	Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87			
State of NJ Drunk Driving Enforcement Fund						
2009	411.73			164.94		246.79
Municipal Alliance						-
2013		1,933.00		1,932.02		0.98
Clean Communities Program	-					-
2008	859.35			859.35		(0.00)
2009	1,541.92			957.34		584.58
2011	2,983.18					2,983.18
2012	5,588.96			1,105.03		4,483.93
2013			10,501.34	1,862.00		8,639.34
Hazardous Discharge Site Remediation						
2008 - Mazonni	37,967.73					37,967.73
EUDL - Underage Drinking						-
2012	3,600.00			3,600.00		-
Atlantic County - CDBG						
2013 - Kimberly Lane Drainage			23,583.00			23,583.00
Totals	52,952.87	1,933.00	34,084.34	10,480.68	-	78,489.53

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Expended	Cancelled by Resolution	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87			
Joint Insurance Fund						
2001	3.66					3.66
2004	0.33					0.33
2007	0.90					0.90
2013		1,000.00		1,000.00		-
Body Armor Grant						
2012		1,725.92				1,725.92
COPS Grant						
2011	12,148.72			2,056.40		10,092.32
2012	34,671.61			15,424.46		19,247.15
2013		77,148.00		59,644.49		17,503.51
						-
NJ DOT - Forest Grove Road	43,250.00					43,250.00
USDA Grant - Municipal Bldg Improvements			40,910.00	-		40,910.00
NJ DOT - Flower Street			187,000.00			187,000.00
Impaired Driving - 2013	200.00			200.00		-
						-
Totals	143,228.09	81,806.92	261,994.34	88,806.03	-	398,223.32

**SCHEDULE OF UNAPPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2013	Transferred to 2013		Received	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87		
Police Body Armor Grant					
2012	1,725.92	1,725.92			-
2013				1,641.65	1,641.65
Recycling Tonnage Grant				5,026.18	5,026.18
Totals	1,725.92	1,725.92	-	6,667.83	6,667.83

*LOCAL DISTRICT SCHOOL TAX

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

Must include unpaid requisitions.

MUNICIPAL OPEN SCHOOL TAX

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXXXX	
2013 Levy 81105-00	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2013 85046-00		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85032-00	XXXXXXXXXX	
Canceled		
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXX	4,197,181.00
Paid	4,197,180.36	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	0.64	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85034-00		XXXXXXXXXX
# Must include unpaid requisitions.	4,197,181.00	4,197,181.00

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	2,631.47
Canceled		
2013 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	1,204,832.66
County Library 80003-04	XXXXXXXXXX	99,491.43
County Health	XXXXXXXXXX	60,895.94
County Open Space Preservation	XXXXXXXXXX	18,139.18
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	8,036.99
Paid	1,385,990.77	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	8,036.90	XXXXXXXXXX
	1,394,027.67	1,394,027.67

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 - 2 81108-00 307,908.00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy 80003-07	XXXXXXXXXX	307,908.00
Paid 80003-08	261,226.00	XXXXXXXXXX
Balance December 31, 2013 80003-09	46,682.00	XXXXXXXXXX
	307,908.00	307,908.00

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	130,000.00	130,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	993,652.63	1,039,733.78	46,081.15
Added by N.J.S. 40A:4-87 (List on 17a)	261,994.34	261,994.34	-
Total Miscellaneous Revenue Anticipated 80103-	1,255,646.97	1,301,728.12	46,081.15
Receipts from Delinquent Taxes 80104-	145,000.00	152,782.86	7,782.86
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	2,624,427.89	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	2,624,427.89	2,578,636.55	(45,791.34)
	4,155,074.86	4,163,147.53	8,072.67

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	8,301,988.76
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	-	XXXXXXXXXX
Regional School Tax 80119-00	4,197,181.00	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	1,383,359.21	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	8,036.99	XXXXXXXXXX
Special District Taxes 80113-00	307,908.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00		XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	173,132.99
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	2,578,636.55	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	8,475,121.75	8,475,121.75

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	3,893,080.52
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	261,994.34
Appropriated for 2013 (Budget Statement Item 9)	80012-03	4,155,074.86
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	14,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	4,169,074.86
Add: Over expenditures (see footnote)	80012-06	217.17
Total Appropriations and Overexpenditures	80012-07	4,169,292.03
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	3,877,982.42
Paid or Charged - Reserve for Uncollected Taxes	80012-09	173,132.99
Reserved	80012-10	76,176.62
Total Expenditures	80012-11	4,127,292.03
Unexpended Balances Canceled (see footnote)	80012-12	42,000.00

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 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated 80013-01	XXXXXXXXXX	46,081.15
Delinquent Tax Collections 80013-02	XXXXXXXXXX	7,782.86
	XXXXXXXXXX	
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	
Unexpended Balances of 2013 Budget Appropriations 80013-04	XXXXXXXXXX	42,000.00
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	88,094.19
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property 81120-	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2012 Appropriations Reserves 80013-05	XXXXXXXXXX	50,329.75
Prior Years Interfunds Returned in 2013 80013-06	XXXXXXXXXX	
Cancel Prior Liabilities/Reserves	XXXXXXXXXX	-
Statutory Excess from Animal Control fund	XXXXXXXXXX	1,421.24
Interfunds Returned	XXXXXXXXXX	16,784.35
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013 80013-07	-	XXXXXXXXXX
Balance December 31, 2013 80013-08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-09		XXXXXXXXXX
Delinquent Tax Collections 80013-10		XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes 80013-11	45,791.34	XXXXXXXXXX
Interfund Advances Originating in 2013 80013-12	1,421.39	XXXXXXXXXX
Cancel Grants Receivable		XXXXXXXXXX
Refund of Prior Revenue		XXXXXXXXXX
Prior Year Senior Citizen Disallowed	8,000.00	XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21) 80013-14	197,280.81	XXXXXXXXXX
	252,493.54	252,493.54

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
Miscellaneous	9,216.26
FEMA - June 30th Storm	28,077.44
Insurance Claims Reimbursements	21,009.19
Inspection Fines	50.00
Kennel License	25.00
Police Records	710.11
Auction Proceeds	1,820.25
County - EMS	3,000.00
Restitution	270.48
Registrar Fees (Marriage, Birth, Death)	1,256.00
Miscelleaneous Tax Office	199.40
Payroll Tax Refunds	2,056.40
Tax Searches	100.00
Variance Lists	70.00
Police Detail Administration Fees	5,972.68
Elwyn In Lieu of Tax	4,782.98
Pafacom In Lieu of Tax	4,000.00
Street Openings	2,923.00
Hay Blackwater Pond	1,500.00
Senior & Vets Admin Fee	1,055.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	88,094.19

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	263,574.37
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	197,280.81
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	130,000.00	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	330,855.18	XXXXXXXXXX
		460,855.18	460,855.18

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

Cash	80014-06		712,905.24
Investments	80014-07		
Sub Total			712,905.24
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		396,267.23
Cash Surplus	80014-09		316,638.01
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	14,217.17	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		14,217.17
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15		330,855.18

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>8,485,860.40</u>
		82113-00 \$ _____
2. Amount of Levy Special District Taxes		82102-00 \$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00 \$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00 \$ <u>66,898.69</u>
5a. Subtotal 2013 Levy	\$ <u>8,552,759.09</u>	
5b. Reductions due to tax appeals **	\$ <u>87,862.48</u>	
5c. Total 2013 Tax Levy		82106-00 \$ <u><u>8,464,896.61</u></u>
6. Transferred to Tax Title Liens		82107-00 \$ <u>1,076.62</u>
7. Transferred to Foreclosed Property		82108-00 \$ _____
8. Remitted, Abated or Canceled		82108-00 \$ _____
9. Discount Allowed		82108-00 \$ _____
10. Collected in Cash: In 2012 *	82121-00 \$ <u>63,145.29</u>	
In 2013 *	82122-00 \$ <u>8,183,343.47</u>	
R.E.A.P. Revenue	\$ _____	
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00 \$ <u>55,500.00</u>	
Total To Line 14	82111-00 \$ <u><u>8,301,988.76</u></u>	
11. Total Credits		\$ <u><u>8,303,065.38</u></u>
12. Amount Outstanding December 31, 2013		82120-00 \$ <u>161,831.23</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is <u>98.07%</u> Note A	82112-00	

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here _____ and complete sheet 22a.

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ <u>8,301,988.76</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ <u><u>8,301,988.76</u></u>

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$7,067,677.30, and Item 10 shows \$6,926,300.94,
the percentage represented by the cash collections would be
\$6,926,300.94 divided by \$7,067,677.30, or .979996. The correct percentage to
be shown as Item 13 is 97.99% and not 98.00%, nor 97.999%.

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 Tax Levy Sale (excluding premium) _____

Net Cash Collected \$ _____

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

Percentage of Collection Excluding Tax Levy Sale Proceeds
(Net Cash Collected divided by Item 5c) is _____

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	2,298.03
2. Sr. Citizens Deductions Per Tax Billings	18,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	35,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,500.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	8,000.00
9. Received in Cash from State	XXXXXXXXXX	47,500.00
10.		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	2,298.03	XXXXXXXXXX
	57,798.03	57,798.03

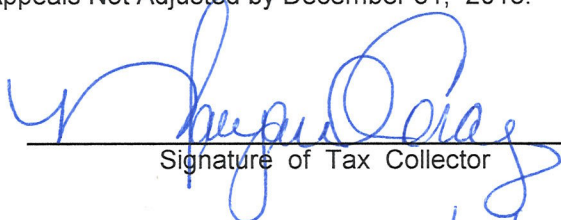
Calculation of Amount to be included on Sheet 22, Item 10 -
2013 Senior Citizens and Veterans Deductions Allowed

Line 2	18,250.00	
Line 3	35,750.00	
Line 4	1,500.00	
Sub - Total	55,500.00	
Less: Line 7	-	
To Item 10, Sheet 22	55,500.00	

**SCHEDULE OF RESERVE FOR TAX APPEALS PENDING -
N.J. DIVISION OF TAXATION 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	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)			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

T1419 2/6/14
 _____ _____
 License # Date

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12)		\$ <u> -</u>
B. Reserve for Uncollected Taxes Exclusion: Amount Realized in Prior Year for Receipts from Delinquent Taxes* (sheet 26, Item 10)	\$ <u> </u>	
C. <i>TIMES</i> : % of increase of Amount to be Raised by Taxes over Prior Year [(2014 Estimated Total Levy - 2013 Total Levy) / 2013 Total Levy]	<u> </u>	
D. Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]		\$ <u> -</u>
E. Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)		\$ <u> -</u>

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29)		\$ <u> -</u>
2. Taxes not Included in the Budget (AFS 25, items 2 thru 7)		\$ <u> -</u>
Total		\$ <u> -</u>
3. Less: Anticipated Revenues (item 5, budget sheet 11)		\$ <u> -</u>
4. Cash Required		\$ <u> -</u>
5. Total Required : <u>97.83%</u> % (items 4 + 6)		\$ <u> -</u>
6. Reserve for Uncollected Taxes (item E above)		\$ <u> -</u>

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2013		166,391.54	XXXXXXXXXX
A. Taxes	83102-00	160,102.60	XXXXXXXXXX
B. Tax Title Liens	83103-00	6,288.94	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00	XXXXXXXXXX	
B. Tax Title Liens	83106-00	XXXXXXXXXX	344.53
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	5,622.97	XXXXXXXXXX
5. Added Tax Title Liens	83111-00		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;		XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX	(1) 4,904.42
B. Tax Title Liens - Transfers from Taxes	83107-00	(1) 4,904.42	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	171,669.98
8. Totals		176,918.93	176,918.93
9. Balance Brought Down		171,669.98	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	152,782.86
A. Taxes	83116-00	146,151.86	XXXXXXXXXX
B. Tax Title Liens	83117-00	6,631.00	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale	83118-00	327.07	XXXXXXXXXX
12. 2013 Taxes Transferred to Liens	83119-00	1,076.62	XXXXXXXXXX
13. 2013 Taxes	83123-00	161,831.23	XXXXXXXXXX
14. Balance December 31, 2013		XXXXXXXXXX	182,122.04
A. Taxes	83121-00	176,500.52	XXXXXXXXXX
B. Tax Title Liens	83122-00	5,621.52	XXXXXXXXXX
15. Totals		334,904.90	334,904.90

16. Percentage of Cash Collections to Adjusted Amount Outstanding
 (Item No. 10 divided by Item No. 9) is 89.00%

17. Item No. 14 multiplied by percentage shown above is 162,084.99 and represents the maximum amount that may be anticipated in 2013. 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	258,600.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	-	XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXXX	258,600.00
		258,600.00	258,600.00

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.)

<u>Caused By</u>	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization - Municipal*	\$ 40,400.00	\$ 40,400.00	\$ 14,000.00	\$ 14,000.00
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Overexpenditure of Appropriations</u>	\$ 578.61	\$ 578.61	\$ 217.17	\$ 217.17
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

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

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

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	
Totals				80025-00	80026-00	-	-

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

Craig D. Yundt
Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount 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 FLOODS
 N.J.S. 40A:4-55.13, 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	
Totals					80027-00	-	-
					80028-00	-	-

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

Chia S. Hurd
 Chief Financial Officer

* Not less than one-third (1/3) of amount shown authorized but not more than the amount 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	150,000.00	
Issued	80033-02	XXXXXXXXXX	1,680,000.00	
Paid	80033-03	150,000.00	XXXXXXXXXX	
Outstanding, December 31, 2013	80033-04	1,680,000.00	XXXXXXXXXX	
		1,830,000.00	1,830,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 145,000.00
2014 Interest on Bonds*		80033-06	\$ 37,437.50	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2013	80033-10	-	XXXXXXXXXX	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033-11	\$
2014 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 37,437.50

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
General Improvement Bonds of 2013	145,000.00	1,680,000.00	7/24/2013	Var.
Total	145,000.00	1,680,000.00		

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
(COUNTY) (MUNICIPAL) GREEN TRUST LOAN**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding, December 31, 2013	80033-04	-	XXXXXXXXXX	
		-	-	
2014 Loan Maturities			80033-05	\$
2014 Interest on Loans			80033-06	\$
Total 2014 Debt Service for Green Trust Loan			80033-13	\$ -
LOAN				
Outstanding January 1, 2013	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2013	80033-10	-	XXXXXXXXXX	
		-	-	
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
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	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		\$	
TYPE I SCHOOL SERIAL BONDS				
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 I School Debt Service" (*Items)			80034-12	\$ -

LIST OF BONDS ISSUED DURING 2013

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

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01 80051-02

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

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

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

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

80051-01 80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount 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	-	-	-

80051-02

80051-01

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	P/Y Encumbered Canceled	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
482 (a) Municipal Building/Purchase of New Storage Facility	20,247.64			599.80	4,144.02		16,703.42	
Ordinance 521 (amended by 536 and 568)								
d Upgrade to Computer System		2,467.01			1,061.60		1,405.41	
g Demolition of Buildings in Buena Borough		2,251.11				2,251.11	-	
Ordinance 581								
a Engineering & Design for Bike Path Phase IV						3,852.38	-	
b Engineering & Design for Louis Drive Storm Drain	79,444.00					94,444.00	-	
Page Total	99,691.64	23,570.50	-	599.80	5,205.62	100,547.49	18,108.83	-

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	P/Y Encumbered Canceled	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Ordinance 597/606/613								
a Improve Various Roads	5,000.00	100,000.00	(94,000.00)		10,919.91		80.09	-
b Mill/Overlay - Arctic & Forsythe Streets	5,000.00	92,000.00	52,000.00		96,968.06		52,031.94	-
c Improve Martinelli Ave & Muccio Dr.	4,500.00	87,500.00	16,000.00		107,999.48		0.52	-
d Drainage Study - Kimberly/Grove		200.00			200.00		-	-
e Drainage Improv. - Kimberly & Flower	20,100.00	401,900.00	(37,000.00)		288,395.75		96,604.25	-
f Purchase Ambulance	8,900.00	177,100.00	14,000.00		3,073.91		196,926.09	-
g Two Ford Explorers	3,200.00	62,800.00	22,000.00		87,250.78		749.22	-
h Purchase Two Computers	300.00	5,700.00			6,000.00		-	-
i Road Loader with Clam Bucket	7,000.00	138,000.00			143,141.00		1,859.00	-
j Pick-Up With Snow Plow	1,600.00	31,600.00	800.00		33,279.81		720.19	-
k Replace Garage Roof	300.00	5,700.00			6,000.00		-	-
l Gasoline Skid tank	300.00	4,700.00			1,050.00		3,950.00	-
m Asphalt Roller with Trailer	500.00	9,500.00			2,050.00		7,950.00	-
n Engineering & Inspection for bike Path Phase IV	600.00	7,500.00			8,100.00		-	-
o Codification of Ordinances			6,000.00		6,000.00		-	-
p Purchase License Plate Reader			21,000.00		21,000.00		-	-
Page Total	57,300.00	1,124,200.00	800.00	-	821,428.70	-	360,871.30	-

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	XXXXXXXXXX	
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXXXX	10,000.00
		XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	7,441.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013	80031-05	2,559.00	XXXXXXXXXX
		10,000.00	10,000.00

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2013	80030-01	XXXXXXXXXX	
Received from 2013 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2013 Emergency Appropriation *	80030-03	XXXXXXXXXX	14,000.00
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80030-04	14,000.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013	80030-05	-	XXXXXXXXXX
		14,000.00	14,000.00

*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.

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Various Improvements - Ord. 613	800.00	(2,600.00)	3,400.00	3,400.00
				-
Various Improvements - Ord. 610	360,825.00	342,784.00	18,041.00	18,041.00
				-
Total 80032-00	361,625.00	340,184.00	21,441.00	21,441.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXXX	5,299.91
Premium on Sale of Bonds		XXXXXXXXXX	459.25
Funded Improvement Authorizations Canceled		XXXXXXXXXX	5,951.79
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2013	80030-04	11,710.95	XXXXXXXXXX
		11,710.95	11,710.95

BONDS ISSUED WITH A COVENANT OR COVENANTS

1.	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, 2012		\$ _____
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 2013	\$ _____	
4.	Amount of Interest on Bonds with a Covenant - 2013 Requirements	\$ _____	
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 | \$ | <u>8,464,896.61</u> |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ | <u>8,301,988.76</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>5,925,427.63</u> |
- (*) Including prepayments and overpayments applied.

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2013?
 Answer YES or NO YES
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2013?
 Answer YES or NO YES If answer is "NO" give details

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

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

- D.
- | | | |
|--|--|----------------------------------|
| 1. Cash Deficit 2012 | | \$ <u> </u> |
| 2. 4% of 2012 Tax Levy for all purposes: | Levy -- \$ <u> </u> | = \$ <u> </u> |
| 3. Cash Deficit 2013 | | \$ <u> </u> |
| 4. 4% of 2013 Tax Levy for all purposes: | Levy -- \$ <u> </u> | = \$ <u> </u> |

E.	<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>8,036.90</u>	\$ <u>8,036.90</u>
3. Amounts due Special Districts	\$ <u> </u>	\$ <u> </u>	\$ <u>46,682.00</u>	\$ <u>46,682.00</u>
4. Amount due School Districts for Local School Tax	\$ <u> </u>	\$ <u> </u>	\$ <u>0.64</u>	\$ <u>0.64</u>

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2013

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the Chief Financial Officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet 2. Those sheets not filled in should be marked "Not Applicable".

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- 1, 1a, & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
2. Instructions and Certification
- 3, 3a, & 3b. Trial Balance-Current Fund
4. Trial Balance-Public Assistance Fund
5. Trial Balance-Federal and State Funds
6. Trial Balance-Trust Funds
- 6a. Municipal Public Defender -- P.L. 1997, C. 256
7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8. Trial Balance-Capital Fund
- 9 & 9a. Cash Reconciliation
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- 11 & 11a. Appropriated Reserves for Federal and State Grants
12. Unappropriated Reserves for Federal and State Grants
13. Local District School Tax-Municipal Open Space Tax
14. Regional School Tax-Regional High School Tax
15. County Taxes Payable-Special District Taxes
16. Reserves for State and Federal Aid for Library Services
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17. Allocation of Current Tax Collections
18. General Budget Appropriations
18. Emergency Appropriations for Local District School Purposes
19. Results of 2013 Operation-Current Fund
20. Schedule of Miscellaneous Revenues Not Anticipated
21. Surplus Account and Analysis of Balance
22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2013
23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24. Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25. Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
26. Delinquent Taxes and Tax Title Liens
27. Foreclosed Property; Contract Sales; Mortgage Sales
28. Deferred Charges and List of Judgments-Current
29. Emergency-Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31 & 31a. Summary Statement of Debt Service Requirements-Municipal (or County)
32. Summary Statement of Debt Service Requirements-School-Type I and Current
33. Debt Service for Notes (Other than Assessment Notes)
34. Debt Service for Assessment Notes
- 35 & 35a. Improvement Authorizations
36. Capital Improvement Fund
37. Down Payment
37. Capital Improvements Authorized in 2013
38. General Capital Surplus, Bond Covenants
39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

UTILITIES ONLY

40. Instructions
- 41 & 55. Trial Balance-Utility Fund
- 42 & 56. Trial Balance-Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2013 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments-Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2013; Utility Capital Surplus