

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)

POPULATION LAST CENSUS 25,850
NET VALUATION TAXABLE 2013 2,786,654,287
MUNICODE 1615

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 WEST MILFORD, County of PASSAIC

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

	Date	Examined By:		Remarks
1			Preliminary Check	
2			Examined	

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

Name

Title AUDITOR

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or (which I have not prepared) [eliminate one] and information required also included herein and that this Statement is 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, , am the Chief Financial Officer, License # , of the TOWNSHIP of WEST MILFORD, County of PASSAIC and that the statements annexed hereto and made part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature

Title CHIEF FINANCIAL OFFICER

Address 1 4 8 0 UNION VALLEY ROAD WEST MILFORD, NJ 07480

Phone Number 973 - 728 - 2752

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

Certified by me

This _____ day of _____, 2014

(Registered Municipal Accountant)

FERRAIOLI, WIELKOTZ, CERULLO & CUVA
(Firm Name)

401 WANAQUE AVENUE
(address)

POMPTON LAKES, N.J. 07442
(address)

973-835-7900
(Phone Number)

973-835-6631
(Fax Number)

UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL

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

Printed name: _____

Signature: _____

Certificate #: _____

Date: _____

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: TOWNSHIP OF WEST MILFORD

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

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: _____

22 - 6002392

Fed I.D. #

Township of West Milford

Municipality

Passaic

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>291,186.15</u>	\$ <u>1,716,293.42</u>	\$ <u>1,265,639.65</u>

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

☒

Single Audit

☐

Program Specific Audit

☐

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

☐

None

Note: All local governments who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 27, 2003) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from 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 indirect 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.

Signature of Chief Financial Officer

Date

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	8,627,027.66	
RECEIVABLES WITH FULL RESERVES		
DELINQUENT TAXES RECEIVABLE	1,184,873.29	
TAX TITLE LIENS	1,754,684.76	
FORECLOSED PROPERTY	2,712,800.00	
REVENUE ACCOUNTS RECEIVABLE	12,176.87	
Total Receivables With Full Reserves	5,664,534.92	
DEFERRED CHARGES		
SPECIAL EMERGENCY	804,024.32	
Total Deferred Charges	804,024.32	
APPROPRIATION RESERVES		1,160,016.21
ENCUMBRANCES PAYABLE		950,427.45
PREPAID TAXES		1,339,778.45
TAX OVERPAYMENTS		48,437.00
DUE TO STATE OF N.J. - MARRIAGE SURCHARGE		525.00
- BUILDING SURCHARGE		6,579.00
- SENIOR CITIZENS & VETS		1,444.22
COUNTY TAXES PAYABLE		19,182.20
INTERFUND - GARBAGE DISTRICT		377,399.70
- FEDERAL AND STATE GRANT FUND		585,585.24
- ASSESSMENT TRUST FUND		578.22

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

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

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

[illegible]

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

Title of Account		Debit	Credit
Cash	85001	8,627,027.66	
Taxes Receivable	85002	1,184,873.29	
Tax Title Liens	85003	1,754,684.76	
Foreclosed Property	85004	2,712,800.00	
Other Receivables	85007	625,345.38	
State and Federal Grants Receivable	85006	1,949,243.58	
Emergencies and Deferred Charges	85005	804,024.32	
Total Assets	85008	17,657,998.99	
Cash Liabilities	85009		9,031,897.81
Reserve for Receivables	85010		5,664,534.92
Fund Balance	85011		2,961,566.26
Total Liabilities, Reserves and Fund Balances	85012		17,657,998.99

**POST CLOSING
CE - PUBLIC ASSISTANCE
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 Accounts	Debit	Credit
<u>ASSESSMENT TRUST FUND</u>		
CASH	730,706.46	
ASSESSMENTS RECEIVABLE	1,217,097.41	
ASSESSMENT LIENS	51,618.69	
ASSESSMENT LIENS INTEREST AND COSTS	2,865.50	
PROSPECTIVE ASSESSMENTS FUNDED	30,309.80	
INTERFUND - CURRENT FUND	578.22	
ASSESSMENT BONDS		10,000.00
BOND ANTICIPATION NOTES		80,000.00
LOAN PAYABLE - NJDEP - Pinecliff		962,977.79
LOAN PAYABLE - NJDEP - Lindy		102,754.76
LOAN PAYABLE - NJDEP - Gordon Lake		713,929.33
RESERVE FOR ASSESSMENT AND LIENS		160,632.09
RESERVE FOR ASSESS. LIEN INTEREST & COSTS		2,865.50
FUND BALANCE		16.61
	2,033,176.08	2,033,176.08
<u>ANIMAL CONTROL FUND</u>		
CASH	70,397.84	
DUE TO STATE OF NEW JERSEY		90.60
RESERVE FOR EXPENDITURES		70,307.24
	70,397.84	70,397.84
<u>PAYROLL FUND</u>		
CASH	126,493.31	
PAYROLL DEDUCTIONS PAYABLE		126,493.31
	126,493.31	126,493.31
<u>GARBAGE DISTRICT</u>		
INTERFUND - CURRENT FUND	377,399.70	
INTERFUND - FEDERAL AND STATE GRANT FUND	148,745.93	
ENCUMBRANCES		291,239.65
RESERVE FOR RECYCLING		140,064.77
RESERVE FOR TONNAGE GRANT		159.43
FUND BALANCE		94,681.78
	526,145.63	526,145.63

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Accounts		Debit	Credit
<u>OTHER TRUST FUND</u>			
CASH		3,615,247.70	
DUE FROM VENDORS - POLICE SERVICE		16,858.01	
RESERVE FOR : UNEMPLOYMENT			386,472.87
ENVIRONMENTAL COMMISSION			1,035.85
DEVELOPERS ESCROW			856,610.11
POLICE OUTSIDE SERVICE			26,046.63
SNOW REMOVAL			185,407.24
DEVELOPERS CONTRIBUTIONS			23,672.00
HERITAGE COMMITTEE			46,992.29
BEAUTIFICATION COMMITTEE			1,300.52
P.O.A.A.			936.00
D.A.R.E.			31,415.97
PREMIUM ON TAX SALE			647,700.00
FUTURE LIABILITIES			40,286.49
PUBLIC DEFENDER FEES			14,830.50
FOREST HILL PARK			30,057.35
RECREATION			60,134.81
OPEN SPACE			1,193,498.35
FIRE TRUST			32,817.87
FORFEITED FUNDS			2,943.73
DISASTER RELIEF			1,500.00
COAH			42,769.21
DAMAGED PROPERTY			4,909.32
PLAYGROUND EQUIPMENT			768.60
		3,632,105.71	3,632,105.71

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

MUNICIPAL PUBLIC DEFENDER
CERTIFICATION

Public Law 1997, C. 256

Table with 2 columns: Description, Amount. Row 1: Municipal Public Defender Expended Prior Year 2012, (1) \$ 15,200.00. Row 2: (2) \$ 3,800.00 (calculated as 15,200.00 x 25%).

Table with 2 columns: Description, Amount. Row 1: Municipal Public Defender Trust Cash Balance December 31, 2013, (3) \$ 14,830.50.

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

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

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

Chief Financial Officer:
Signature:
Certificate #:
Date:

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2013</u>
1. UNEMPLOYMENT	392,241.29	390.07	6,158.49	386,472.87
2. ENVIRONMENTAL COMMISSION	1,035.85			1,035.85
3. DEVELOPERS ESCROW	687,230.91	341,540.13	172,160.93	856,610.11
4. DEVELOPERS CONTRIBUTIONS	28,431.00		4,759.00	23,672.00
5. HERITAGE COMMITTEE	46,867.84	6,838.38	6,713.93	46,992.29
6. TAX SALE PREMIUMS	690,080.00	936,300.00	978,680.00	647,700.00
7. BEAUTIFICATION COMMITTEE	1,300.52			1,300.52
8. FOREST HILL PARK PROJECT	30,057.35			30,057.35
9. P.O.A.A.	886.00	50.00		936.00
10. MUNICIPAL ALLIANCE	13,377.72	18,038.25		31,415.97
11. RECREATION	94,488.47	22,824.29	57,177.95	60,134.81
12. POLICE OUTSIDE SERVICES	31,263.55	218,325.47	223,542.39	26,046.63
13. FUTURE LIABILITIES	11,375.33	42,350.18	13,439.02	40,286.49
14. PLAYGROUND	768.60			768.60
15. MUNICIPAL OPEN SPACE	378,288.16	1,637,034.35	821,824.16	1,193,498.35
16. FIRE TRUST	35,037.77	6,335.33	8,555.23	32,817.87
17. FORFEITED FUNDS	2,660.04	283.69		2,943.73
18. COAH	41,166.86	4,803.79	3,201.44	42,769.21
19. SNOW REMOVAL	16,789.55	170,732.69	2,115.00	185,407.24
20. PUBLIC DEFENDER	22,526.00	10,304.50	18,000.00	14,830.50
21. DAMAGED PROPERTY	4,909.32			4,909.32
22. SUNNY BLUE	33,220.00		33,220.00	
23. DISATER RELIEF		1,500.00		1,500.00
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals:	2,564,002.13	3,417,651.12	2,349,547.54	3,632,105.71

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

She et 7

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	Receipts				Cancel	Disbursements	Balance Dec. 31, 2013
		Assessment and Liens	Current Budget	Other				
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
ASSESSMENT BONDS OF 2002								
ASSESSMENT BONDS OF 2004	(17,216.80)		17,407.00				20,000.00	(19,809.80)
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
MAGNOLIA ROAD	57,084.51	16,602.16					5,920.00	67,766.67
GORDON LAKES DAM	25,053.12	115,566.58					34,942.95	105,676.75
NJDEP LOAN PAYABLE - LINDY	71,280.92	10,119.41					11,731.89	69,668.44
NJDEP LOAN PAYABLE - PINECLIFF	514,142.24	90,559.49					96,735.72	507,966.01
Other Liabilities								
Trust Surplus	29,016.61						29,000.00	16.61
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
INTERFUND - CURRENT FUND	(689,511.06)	(15,578.22)		704,511.06				(578.22)
INTERFUND - GENERAL CAPITAL	174,998.34						174,998.34	
	164,847.88	217,269.42	17,407.00	704,511.06			373,328.90	730,706.46

* Show as red figure

**POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2013[illegible]

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	205,106.77	9,949,063.20	1,527,142.31	8,627,027.66
Trust - Assessment	63,932.42	666,784.04	10.00	730,706.46
Trust - Dog License		70,531.04	133.20	70,397.84
Trust - Other	131.04	3,695,330.38	80,213.72	3,615,247.70
Capital - General	412,138.60	2,980,888.80	450.00	3,392,577.40
Water - Operating				
Water - Capital				
Utility - Assessment				
Public Assistance * *				
Payroll Fund	1,937.97	172,037.88	47,482.54	126,493.31
Total	683,246.80	17,534,635.34	1,655,431.77	16,562,450.37

* Include Deposit In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature:

Title:

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

[illegible]

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

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

[illegible]

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

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

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Audit Adjustment	Cancel	Balance Dec. 31, 2013
BULLETPROOF VEST GRANT		7,800.00		7,800.00			
CLEAN COMMUNITIES GRANT		119,588.66	64,582.12	55,006.54			
DRIVE SOBER OR GET PULLED OVER	3,854.00						3,854.00
HANDICAPPED RECREATION GRANT		20,000.00	20,000.00				
GREEN COMMUNITIES GRANT		3,000.00					3,000.00
NJ STATE FORESTRY SERVICES		620,197.00					620,197.00
GREENWOOD LAKE ANTI-PHOSPHOROUS	643,572.96		77,066.55				566,506.41
CDBG - ROAD RESURFACING		383,581.00	383,581.00				
MUNICIPAL ALLIANCE	15,892.53	38,552.00	33,907.41			1,068.80	19,468.32
N.J. DEP - GREENWOOD LAKE PHASE II	69,520.00						69,520.00
NJ HIGHLAND WATER PROTECTION	128,700.00						128,700.00
NJDEP - STORM DRAIN INFRASTRUCTURE	2,500.00						2,500.00
NJDEP BELCHERS CREEK FECAL TESTING	2,500.00						2,500.00
OPEN SPACE GRANT	5,230.97						5,230.97
PASSAIC COUNTY / NJDEP GRANT	6,120.00						6,120.00
PASSAIC COUNTY CULTURAL HERITAGE	625.00	1,845.00	922.50				1,547.50
PUBLIC HEALTH PRIORITY FUND	2,524.00						2,524.00
RECYCLING TONNAGE GRANT		61,059.52		61,059.52			

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Audit Adjustment	Cancel	Balance Dec. 31, 2013
BODY ARMOR REPLACEMENT FUND		4,352.89		4,352.89			
PASSAIC COUNTY CORRIDOR ENHANCEMENT		30,402.20	25,600.00				4,802.20
DIVISION OF CRIMINAL JUSTICE - STOP GRANT	5,000.00						5,000.00
JUVENILE ACCT. INCENTIVE BLOCK GRANT	5,381.00						5,381.00
NJDEP ESP MAPPING	7,500.00						7,500.00
NJDEP GRANT - RECREATION TRAILS	30,000.00		15,000.00		15,000.00		
PASSAIC COUNTY HEWITT BROOK STUDY	2,500.00						2,500.00
PASSAIC COUNTY HEWITT BROOK STUDY	35,486.59						35,486.59
PASSAIC COUNTY NJ EASE	16,000.00						16,000.00
PASSAIC COUNTY TIRE DISPOSAL GRANT	11,600.00						11,600.00
PASSAIC COUNTY URBAN FORESTRY -							
TOWN CENTER LANDSCAPING	2,602.00						2,602.00
PASSAIC COUNTY URBAN FORESTRY -							
INTERPRETIVE TRAIL NETWORK	6,635.00						6,635.00
POLICE SPEEDING/AGGRESSIVE DRIVING	1,311.80						1,311.80
WONDER LAKE WATER SYSTEM IMPROVE.	15,000.00						15,000.00

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

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Audit Adjustment	Cancel	Balance Dec. 31, 2013
PASSAIC CTY OPEN SPACE-WESTBROOK		72,500.00		72,500.00			
CTY OF PASSAIC - JUSTICE ASSIST. GRANT	15,051.30						15,051.30
HEPATITIS B GRANT		2,559.00		2,559.00			
HIGHLAND COUNCIL 2009 PLANNED CONF.	19,858.81		2,781.00				17,077.81
NJDEP WASTE WATER MANAGEMENT	10,227.50						10,227.50
OBEY THE SIGNS OR PAY THE FINES GRANT	5,216.77						5,216.77
OPEN SPACE & FARMLAND PRES. TRUST	60,000.00		16,350.69				43,649.31
GREENWOOD LAKE CHARACTERIZATION	262.49						262.49
PANDEMIC INFLUENZA PREPAREDNESS	27,425.75						27,425.75
RECREATION PROGRAM TRAILS GRANT	20,000.00				(15,000.00)		35,000.00
WATER QUALITY MANAGEMENT GRANT	57,994.12						57,994.12
FTA - FEDERAL	51,690.43	139,291.00	63,946.38				127,035.05
FTA - STATE	27,143.80	69,646.00	31,973.11				64,816.69
Totals	1,314,926.82	1,574,374.27	735,710.76	203,277.95		1,068.80	1,949,243.58

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended		Cancel	Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
DRUNK DRIVING ENFORCEMENT FUND	18,550.24				16,366.88			2,183.36
CLEAN COMMUNITIES	74,239.29	55,006.54	64,582.12		41,663.67			152,164.28
MUNICIPAL ALLIANCE								
STATE SHARE	1,430.45	38,552.00			34,547.15		1,068.80	4,366.50
LOCAL SHARE	65,125.68	9,638.00			8,429.89			66,333.79
NJDEP-STORM DRAIN INFRASTRUCT.								
STATE SHARE	2,500.00							2,500.00
LOCAL SHARE	2,500.00							2,500.00
FTA								
FEDERAL SHARE	33,489.72	64,259.00	75,032.00		83,872.30			88,908.42
STATE SHARE	61,343.43	32,130.00	37,516.00		47,346.92			83,642.51
LOCAL SHARE	82,544.30	69,646.00			47,346.88			104,843.42
NJDEP - POSTBROOK S.W. STUDY	12,333.50							12,333.50
HANDICAPPED RECREATION GRANT								
STATE SHARE			20,000.00		20,000.00			
LOCAL SHARE		4,000.00			4,000.00			
NJDEP BEAR PROOF GARABGE CANS	2,386.25							2,386.25
CLICK IT OR TICKET	997.84							997.84

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended		Cancel	Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
OPEN SPACE GRANT								
STATE SHARE	5,104.00							5,104.00
LOCAL SHARE	7,500.00							7,500.00
NJ ALCOHOL REHAB GRANT	1,679.08							1,679.08
GREENWOOD LAKE ANTI-PHOSPHOROUS	626,539.23				461,173.35			165,365.88
PUBLIC HEALTH PRIORITY	11,788.52							11,788.52
HIGHLANDS REDEV. & TOURISM GRANT	30,000.00							30,000.00
HIGHLANDS COAH GRANT	6,852.00							6,852.00
NJ GREEN COMMUNITIES			3,000.00					3,000.00
PASSAIC CTY OPEN SPACE-WESTBROOK		72,500.00						72,500.00
PASSAIC COUNTY / NJ EASE								
STATE SHARE	16,000.00							16,000.00
LOCAL SHARE	4,000.00							4,000.00
FIRE DEPT. EXHAUST GRANT	47,955.83							47,955.83
MUNICIPAL STORMWATER REGULATION	8,379.00							8,379.00
OVER THE LIMIT UNDER ARREST GRANT	10,558.20							10,558.20
OBEY THE SIGNS OR PAY THE FINES	8,377.20							8,377.20
HEPATITIS B GRANT	11,948.47	2,559.00			1,042.20			13,465.27

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended		Cancel	Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
PASSAIC COUNTY CULTURAL HERITAGE								
COUNTY SHARE	2,312.19	1,845.00						4,157.19
LOCAL SHARE	5,934.00	922.50						6,856.50
PASSAIC COUNTY URBAN FORESTRY -								
TOWN CENTER LANDSCAPING	2,162.00							2,162.00
INTERPRETIVE TRAIL NETWORK	275.00							275.00
BODY ARMOR REPLACEMENT FUND	8,994.99	4,352.89			858.55			12,489.33
POLLUTION CONTROL AND MANAGEMENT	34,256.31							34,256.31
NJDEP ESP MAPPING								
STATE SHARE	7,500.00							7,500.00
LOCAL SHARE	7,500.00							7,500.00
JUVENILE ACCT. INCENTIVE BLOCK GRANT								
FEDERAL SHARE	4,564.31							4,564.31
LOCAL SHARE	1,197.00							1,197.00
N.J. DEP - GREENWOOD LAKE PHASE II								
STATE SHARE	117,955.43							117,955.43
LOCAL SHARE	48,760.00							48,760.00
DRIVE SOBER OR GET PULLED OVER	88.93							88.93

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended		Cancel	Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
WATER QUALITY MANAGEMENT GRANT	27,804.50							27,804.50
PASSAIC COUNTY HEWITT BROOK STUDY								
FEDERAL SHARE	21,889.29							21,889.29
COUNTY SHARE	2,500.00							2,500.00
LOCAL SHARE	2,500.00							2,500.00
DIVISION OF CRIMINAL JUSTICE - STOP GRANT								
STATE SHARE	5,000.00							5,000.00
PASSAIC COUNTY CORRIDOR ENHANCE.		30,402.20			25,600.00			4,802.20
WEST MILFORD LAKE INFRSTR. STUDY								
LOCAL SHARE	1,040.00							1,040.00
NJDEP GRANT - RECREATION TRAILS								
STATE SHARE	15,000.00				15,000.00			
LOCAL SHARE	5,000.00				3,052.50			1,947.50
PANDEMIC INFLUENZA PREPAREDNESS	21,300.91							21,300.91
NJ HEALTH OFFICERS GRANT	2,488.48							2,488.48
BULLET PROOF VEST GRANT	16,725.76	7,800.00			3,380.00			21,145.76
ANJEC WATER STUDY GRANT	11,200.00							11,200.00
NJ STATE FORESTRY SERVICES			620,197.00					620,197.00

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Transferred to General Capital	Cancel	Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
WONDER LAKE WATER SYSTEM								
STATE SHARE	15,000.00							15,000.00
LOCAL SHARE	5,000.00							5,000.00
NJ HIGHLANDS WATER PROTECTION	128,700.00							128,700.00
POLLING PLACE ACCESSIBILITY GRANT	34,167.00							34,167.00
RECREATION TRAILS PROGRAM GRANT								
STATE SHARE	20,000.00				12,640.00			7,360.00
LOCAL SHARE	10,000.00				2,640.00			7,360.00
COMPREHENSIVE TOBBACCO GRANT	1,080.00							1,080.00
CTY OF PASSAIC JUSTICE ASSIST GRANT	15,051.00							15,051.00
HIGHLANDS 2009 PLAN CONFORM. GRANT	18,760.81				2,781.00			15,979.81
NJDEP WASTEWATER MANAGEMENT	10,542.50							10,542.50
TOBACCO AGE OF SALE GRANT	18,436.52							18,436.52
DOMESTIC VIOLENCE GRANT	11,070.61							11,070.61
SMALL CITIES GRANT	2,380.00							2,380.00
RECYCLING TONNAGE GRANT	76,795.32	61,059.52			37,814.82			100,040.02
CDBG ROAD RESURFACING		383,581.00			383,581.00			
OPEN SPACE & FARMLAND PRES. TRUST	60,000.00							60,000.00
Totals	1,955,055.09	838,253.65	820,327.12		1,253,137.11		1,068.80	2,359,429.95

Sheet 12

Grant	Balance Jan. 1, 2013	Transferred to 2013			Received	Audit Adjustment		Balance Dec. 31, 2013
		Budget Appropriations						
		Budget	Appropriations By 40a:4-87					
DRUNK DRIVING ENFORCEMENT					17,540.85			17,540.85
BODY ARMOR REPLACEMENT FUND	4,352.89	4,352.89			5,294.93			5,294.93
HEPATITIS B	2,559.00	2,559.00			1,665.00			1,665.00
RECYCLING TONNAGE GRANT	61,059.52	61,059.52			28,045.43			28,045.43
CLEAN COMMUNITIES	55,006.54	55,006.54						
BULLET PROOF VEST GRANT	7,800.00	7,800.00			1,690.00			1,690.00
WESTBROOK PARK	72,500.00	72,500.00						
Totals	203,277.95	203,277.95			54,236.21			54,236.21

*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	25,862,877.00
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXX	52,496,334.00
Levy Calendar Year 2013		XXXXXXXXXX	
Paid		52,111,048.00	
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	26,248,163.00	XXXXXXXXXX
*Not Including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		78,359,211.00	78,359,211.00
# Must Include unpaid requisitions			

MUNICIPAL OPEN SPACE TAX

		DEBIT	CREDIT
Balance January 1, 2013		XXXXXXXXXX	378,288.16
2013 Levy		XXXXXXXXXX	150,490.00
2013 Added Tax			131.04
Interest Earned		XXXXXXXXXX	181.08
Green Acres Trust			1,486,232.23
Expenditures		821,824.16	XXXXXXXXXX
Balance December 31, 2013		1,193,498.35	XXXXXXXXXX
		2,015,322.51	2,015,322.51

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

Must Include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

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

Must include unpaid requisitions

COUNTY TAXES PAYABLE

		DEBIT	CREDIT
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003- 01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003- 02	XXXXXXXXXX	195,850.38
2013 Levy:		XXXXXXXXXX	XXXXXXXXXX
General County	80003- 03	XXXXXXXXXX	20,641,774.36
County Library	80003- 04	XXXXXXXXXX	
County Health		XXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXX	310,360.87
Due County for Added and Omitted Taxes	80003- 05	XXXXXXXXXX	19,182.20
Paid		21,147,985.61	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
County Taxes			XXXXXXXXXX
Due County for Added and Omitted Taxes		19,182.20	XXXXXXXXXX
		21,167,167.81	21,167,167.81

SPECIAL DISTRICT TAXES

			DEBIT	CREDIT
Balance January 1, 2013			80003 - 06	XXXXXXXXXX540,305.20
2013 Levy: (List Each Type of District Tax Separately - see Footnote)				XXXXXXXXXXXXXXXXXXXX
Fire -	81108 - 00		XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111 - 00		XXXXXXXXXX	XXXXXXXXXX
Water -	81112 - 00		XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109 - 00	1,709,857.12	XXXXXXXXXX	XXXXXXXXXX
Garbage - Added Taxes		1,587.20	XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy		80003 - 07	XXXXXXXXXX	1,711,444.32
Paid		80003 - 08	1,874,349.82	XXXXXXXXXX
Balance December 31, 2013		80003 - 09	377,399.70	XXXXXXXXXX
			2,251,749.52	2,251,749.52

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

STATE LIBRARY AID			
RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID			
		DEBIT	CREDIT
Balance January 1, 2013	80004 - 01	xxxxxxxxxx	
State Library Aid Received in 2013	80004 - 02	xxxxxxxxxx	xxxxxxxxxx
Expended	80004 - 09		xxxxxxxxxx
Balance December 31, 2013	80004 - 10		
		-	-

RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID			
Balance January 1, 2013	80004 - 03	xxxxxxxxxx	xxxxxxxxxx
State Library Aid Received in 2013	80004 - 04	xxxxxxxxxx	
Expended	80004 - 11		xxxxxxxxxx
Balance December 31, 2013	80004 - 12		
		-	-

RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A.40:54-35)			
Balance January 1, 2013	80004 - 05	xxxxxxxxxx	
State Library Aid Received in 2013	80004 - 06	xxxxxxxxxx	xxxxxxxxxx
Expended	80004 - 13		xxxxxxxxxx
Balance December 31, 2013	80004 - 14		
		-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID			
Balance January 1, 2013	80004 - 07	xxxxxxxxxx	
State Library Aid Received in 2013	80004 - 08	xxxxxxxxxx	xxxxxxxxxx
Expended	80004 - 15		xxxxxxxxxx
Balance December 31, 2013	80004 - 16		
		-	-

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:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget		6,394,860.95	6,416,305.68	21,444.73
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
		820,327.12	820,327.12	-
				-
Total Miscellaneous Revenue Anticipated	80103-	7,215,188.07	7,236,632.80	21,444.73
Receipts from Delinquent Taxes	80104-	1,200,000.00	1,386,208.99	186,208.99
				-
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	20,527,177.08	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		1,031,786.00	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	21,558,963.08	21,916,411.79	357,448.71
		32,174,151.15	32,739,253.58	565,102.43

ALLOCATION OF CURRENT TAX COLLECTIONS

		DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22	80108 - 00	xxxxxxxxxx	95,356,128.58
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109 - 00	52,496,334.00	xxxxxxxxxx
Regional School Tax	80119 - 00		xxxxxxxxxx
Regional High School Tax	80110 - 00		xxxxxxxxxx
County Tax	80111 - 00	20,952,135.23	xxxxxxxxxx
Due County for Added and Omitted Taxes	80112 - 00	19,182.20	xxxxxxxxxx
Special District Taxes	80113 - 00	1,711,444.32	xxxxxxxxxx
Municipal Open Space Tax	80120 - 00	150,621.04	
Reserve for Uncollected Taxes	80114 - 00	xxxxxxxxxx	1,890,000.00
Deficit in Required Collection of Current Taxes (or)	80115 - 00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116 - 00	21,916,411.79	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117 - 00		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118 - 00	xxxxxxxxxx	
		97,246,128.58	97,246,128.58

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

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

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

Sheet 17a

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted			80012-01	31,353,824.03
2013 Budget - Added by N.J.S. 40A:4-87			80012-02	820,327.12
Appropriated for 2013 (Budget Statement Item 9)			80012-03	32,174,151.15
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)			80012-04	
Total General Appropriations (Budget Statement Item 9)			80012-05	32,174,151.15
Add: Overexpenditures (see footnote)			80012-06	
Total Appropriations and Overexpenditures			80012-07	32,174,151.15
Deduct Expenditures:				
Paid or Charged [Budget Statement Item (L)]	80012-08	29,109,103.76		
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,890,000.00		
Reserved	80012-10	1,160,016.21		
Total Expenditures			80012-11	32,159,119.97
Unexpended Balances Canceled (see footnote)			80012-12	15,031.18

FOOTNOTES - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES
(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2013 OPERATION
CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013 - 01	XXXXXXXXXX	21,444.73
Delinquent Tax Collections	80013 - 02	XXXXXXXXXX	186,208.99
		XXXXXXXXXX	
Required Collection of Current Taxes	80013 - 03	XXXXXXXXXX	357,448.71
Unexpended Balances of 2013 Budget Appropriations	80013 - 04	XXXXXXXXXX	15,031.18
Miscellaneous Revenues Not Anticipated	81113 -	XXXXXXXXXX	318,287.84
Miscellaneous Revenues Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114 -	XXXXXXXXXX	10,400.00
Payments in Lieu of Taxes on Real Property	81120 -	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013 - 05	XXXXXXXXXX	1,016,628.03
Prior Years Interfunds Returned in 2013	80013 - 06	XXXXXXXXXX	27,464.09
Canceled Accounts Payable		XXXXXXXXXX	661.52
Canceled Tax Sale Premium		XXXXXXXXXX	79,180.00
Canceled Tax Overpayments		XXXXXXXXXX	17,700.00
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013 - 07	25,862,877.00	XXXXXXXXXX
Balance December 31, 2013	80013 - 08	XXXXXXXXXX	26,248,163.00
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013 - 09	-	XXXXXXXXXX
Delinquent Tax Collections	80013 - 10	-	XXXXXXXXXX
			XXXXXXXXXX
Required Collections of Current Taxes	80013 - 11	-	XXXXXXXXXX
Interfund Advances Originating in 2013	80013 - 12		XXXXXXXXXX
Prior Years Revenue Refunded		234,682.41	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013 - 14	2,201,058.68	XXXXXXXXXX
		28,298,618.09	28,298,618.09

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

SOURCE	Amount Realized
NSF FEE	1,740.00
CLERK	2,692.60
ADMINISTRATION FEE	5,759.69
PLANNING BOARD	43.99
HEALTH DEPARTMENT	545.50
TAX COLLECTOR	4,730.61
INSURANCE DIVIDEND	150,494.00
MISCELLANEOUS REIMBURSEMENTS	48,647.24
DMV FINES	3,275.00
BUILDING	15,055.00
REMBURSEMENT OF PRIOR YEAR EXPENDITURES	81,984.21
REGISTRAR	2,295.00
TAX ASSESSOR	380.00
POLICE	645.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	318,287.84

SURPLUS - CURRENT FUND
YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014 - 01	XXXXXXXXXX	2,960,507.58
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014 - 02	XXXXXXXXXX	2,201,058.68
4. Amount Appropriated in the 2013 Budget - Cash	80014 - 03	2,200,000.00	XXXXXXXXXX
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014 - 04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2013	80014 - 05	2,961,566.26	XXXXXXXXXX
		5,161,566.26	5,161,566.26

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

Cash	80014 - 06	8,627,027.66
Investments	80014 - 07	
Sub Total		8,627,027.66
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014 - 08	5,869,485.72
Cash Surplus	80014 - 09	2,757,541.94
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	204,024.32
Cash Deficit #	80014 - 13	
Total Other Assets	80014 - 14	204,024.32
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS	80014 - 15	2,961,566.26

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON - CASH SURPLUS IN 2014 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	<u>\$ 96,891,998.31</u>
or		
(Abstract of Ratables)	82113-00	<u></u>
2. Amount of Levy Special District Taxes	82102-00	<u></u>
3.Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	<u></u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	<u>\$ 89,051.93</u>
5a. Subtotal 2013 Levy		\$ <u>96,981,050.24</u>
5b. Reductions due to tax appeals**		\$ <u></u>
5c. Total 2013 Tax Levy	82106-00	<u><u>\$ 96,981,050.24</u></u>
6. Transferred to Tax Title Liens	82107-00	<u>\$ 178,742.33</u>
7. Transferred to Foreclosed Property	82108-00	<u></u>
8. Remitted, Abated or Canceled	82109-00	<u>\$ 285,631.99</u>
9. Discount Allowed	82110-00	<u></u>
10. Collected in Cash: In 2012	82121-00	<u>\$ 428,807.04</u>
In 2013 *	82122-00	<u>\$ 92,725,727.69</u>
Homestead Benefit Credit	82124-00	<u>1,895,945.30</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>\$ 305,648.55</u>
Total To Line 14	82111-00	<u><u>\$ 95,356,128.58</u></u>
11. Total Credits		<u><u>\$ 95,820,502.90</u></u>
12. Amount Outstanding December 31, 2013	82120-00	<u>\$ 1,160,547.34</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5)is 98.32%	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>\$ 95,356,128.58</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	<u></u>
To Current Taxes Realized in Cash (Sheet 17)	<u><u>\$ 95,356,128.58</u></u>

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

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

* Include overpayments applied as part of 2013 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2013

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

(1) Utilizing Accelerated Tax Sale

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

(2) Utilizing Tax Levy Sale

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

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	XXXXXXXX	1,239.19
2. Sr. Citizens Deductions Per Tax Billings	66,632.13	XXXXXXXX
3. Veterans Deductions Per Tax Billings	239,000.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	3,000.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	3,500.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	6,483.58
8. Sr. Citizens Deductions Disallowed By Tax Collector - Prior Years Taxes	XXXXXXXX	17,869.25
9. Received in Cash from State	XXXXXXXX	287,984.33
10.		
11.		
12. Balance December 31, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	-
Due To State of New Jersey	1,444.22	XXXXXXXX
	313,576.35	313,576.35

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

2013 Senior Citizens and Veterans Deductions Allowed

Line 2	66,632.13
Line 3	239,000.00
Line 4 & 5	6,500.00
Sub - Total	312,132.13
Less: Line 7	6,483.58
To Item 10, Sheet 22	305,648.55

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	\$ -
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operations (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

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, Item12) \$ _____

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

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

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			2,989,765.91	XXXXXXXXXX
A. Taxes	83102 - 00	1,397,152.21	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103 - 00	1,592,613.70	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105 - 00		XXXXXXXXXX	7,169.50
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				XXXXXXXXXX
5. Added Tax Title Liens				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) 13,175.79
B. Tax Title Liens - Transfers from Taxes	83107 - 00		(1) 13,175.79	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	2,982,596.41
8. Totals			3,002,941.70	3,002,941.70
9. Balance Brought Down			2,982,596.41	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	1,386,208.99
A. Taxes	83116 - 00	1,352,480.97	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117 - 00	33,728.02	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale			3,880.96	XXXXXXXXXX
12. 2013 Taxes Transferred to Liens			178,742.33	XXXXXXXXXX
13. 2013 Taxes			1,160,547.34	XXXXXXXXXX
14. Balance December 31, 2013			XXXXXXXXXX	2,939,558.05
A. Taxes	83121 - 00	1,184,873.29	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122 - 00	1,754,684.76	XXXXXXXXXX	XXXXXXXXXX
15. Totals			4,325,767.04	4,325,767.04

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No.10 divided by Item No. 9 is 46.48%)

17. Item No. 14 multiplied by percentage shown above is \$ 1,366,206.23 and represents the maximum amount that may be anticipated in 2014. 83125 - 00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY				
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)				
		Debit	Credit	
1.	Balance January 1, 2013	84101 - 00	2,764,000.00	XXXXXXXXXX
2.	Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3.	Tax Title Liens	84103 - 00	-	XXXXXXXXXX
4.	Taxes Receivable	84104 - 00		XXXXXXXXXX
5A.	Assessment Liens	84102 - 00		XXXXXXXXXX
5B.	Assessment Liens Interest and Costs	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	10,400.00
10.	Contract	84110 - 00	XXXXXXXXXX	
11.	Mortgage	84111 - 00	XXXXXXXXXX	
12.	Loss on Sales	84112 - 00	XXXXXXXXXX	41,000.00
13.	Gain on Sales	84113 - 00	200.00	XXXXXXXXXX
14.	Balance December 31, 2013	84114 - 00	XXXXXXXXXX	2,712,800.00
			2,764,200.00	2,764,200.00

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.	Canceled	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	-
		-	-

Analysis of Sale of Property:
*Total Cash Collected in 2013

\$ 10,400.00
(84125 - 00)

Realized in 2013 Budget

To Results of Operation (Sheet 19)

\$ 10,400.00

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>	<u>Amount</u> <u>Dec. 31, 2012</u> <u>per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2013</u> <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>from 2013</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2013</u>
1. Emergency Authorization - Municipal *				
2. Emergency Authorizations - Schools				
3. <u>Assessment Trust Cash Deficit</u>	<u>\$ 17,216.80</u>	<u>\$ 17,407.00</u>	<u>\$ 20,000.00</u>	<u>\$ 19,809.80</u>
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</u> <u>in Budget of</u> <u>Year 2014</u>
1. _____				
2. _____				
3. _____				
4. _____				

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ECT. FOR SANITARY SEWER SYSTEM; MUNICI - PAL 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	
03/16/11	REVALUATION OF REAL PROPERTY	1,000,000.00	200,000.00	800,000.00	200,000.00		600,000.00
12/07/11	HURRICANE DAMAGE	192,530.40	38,506.08	122,530.40	38,506.08		84,024.32
12/05/12	HURRICANE DAMAGE	150,000.00	30,000.00	150,000.00	30,000.00		120,000.00
		Totals	1,342,530.40	268,506.08	1,072,530.40	268,506.08	804,024.32

80025 - 0080026 - 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.

Chief Financial Officer

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

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033 - 01	XXXXXXXXXX	16,451,000.00	
Issued	80033 - 02	XXXXXXXXXX		
Paid	80033 - 03	1,560,000.00	XXXXXXXXXX	
Outstanding, December 31, 2013	80033 - 04	14,891,000.00	XXXXXXXXXX	
		16,451,000.00	16,451,000.00	
2014 Bond Maturities - General Capital Bonds		80033 - 05		\$ 1,620,000.00
2014 Interest on Bonds *		80033 - 06	\$ 486,521.75	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033 - 07	XXXXXXXXXX	30,000.00	
Issued	80033 - 08	XXXXXXXXXX		
Paid	80033 - 09	20,000.00	XXXXXXXXXX	
Outstanding, December 31, 2013	80033 - 10	10,000.00	XXXXXXXXXX	
		30,000.00	30,000.00	
2014 Bond Maturities - Assessment Bonds		80033 - 11		
2014 Interest on Bonds *		80033 - 12	\$ 172.50	
Total "Interest on Bonds - Debt Service " (*Items)				
				\$ 486,694.25

LIST OF BONDS ISSUED DURING 2013

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

SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
(COUNTY) (MUNICIPAL) GREEN TRUST PROGRAM 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 Program Loan		80033 - 13		\$ -
NJDEP LOAN - ASSESSMENT TRUST				
Outstanding January 1, 2013	80033 - 07	XXXXXXXXXX	1,923,072.44	
Issued	80033 - 08	XXXXXXXXXX		
Paid	80033 - 09	143,410.56	XXXXXXXXXX	
Outstanding, December 31, 2013	80033 - 10	1,779,661.88	XXXXXXXXXX	
		1,923,072.44	1,923,072.44	
2014 Loan Maturities		80033 - 11		\$ 146,293.12
2014 Interest on Loans		80033 - 12		\$ 34,865.41
Total 2014 Debt Service for NJDEP Loan		80033 - 13		\$ 181,158.53

LIST OF LOANS ISSUED DURING 2013

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

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034 - 01	XXXXXXXXXX		
Paid	80034 - 02		XXXXXXXXXX	
Outstanding, December 31, 2013	80034 - 03	-	XXXXXXXXXX	
		-	-	
2014 Bond Maturities - Term Bonds	80034 - 04			
2014 Interest on Bonds *	80034 - 05			
TYPE 1 SCHOOL SERIAL BOND				
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 Green Acres Loan" (*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 -	\$ 600,000.00	\$ 7,500.00
3. Tax Anticipation Notes	80038 -		
4. Interest on Unpaid State and County Taxes	80039 -		
5.			
6.			

DEBT SERVICE FOR NOTES(OTHER THAN ASSESSMENT NOTES)

Ord. #	Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date
							For Principal	For Interest	
1.	07-06 VARIOUS IMPROVEMENTS	3,888,673.00	04/17/09	3,479,333.00	04/11/14	1.00%	204,670.00	34,793.33	04/11/14
2.	08-40 VARIOUS IMPROVEMENTS	2,891,350.00	04/17/09	2,065,460.00	04/11/14	1.00%	132,920.00	20,654.60	04/11/14
3.	08-45 IMPROVEMENT TO MAGNOLIA ROAD	84,300.00	04/17/09	54,840.00	04/11/14	1.00%	3,230.00	548.40	04/11/14
4.	09-17 VARIOUS IMPROVEMENTS	2,863,550.00	04/15/10	2,712,670.00	04/11/14	1.00%	150,880.00	27,126.70	04/11/14
5.	12-15 VARIOUS IMPROVEMENTS	990,000.00	04/11/13	990,000.00	04/11/14	1.00%		9,900.00	04/11/14
6.	11-04 VARIOUS IMPROVEMENTS	1,142,000.00	10/07/11	1,142,000.00	10/03/14	1.25%	65,860.00	14,275.00	10/03/14
7.	11-07 IMPROVEMENT TO OTTERHOLE ROAD	347,000.00	10/07/11	347,000.00	10/03/14	1.25%	18,270.00	4,337.50	10/03/14
8.	11-15 VARIOUS IMPROVEMENTS	1,073,000.00	10/07/11	1,073,000.00	10/03/14	1.25%	66,570.00	13,412.50	10/03/14
9.	12-15 VARIOUS IMPROVEMENTS	500,000.00	10/04/12	500,000.00	10/03/14	1.25%		6,250.00	10/03/14
10.	11-07 IMPROVEMENT TO OTTERHOLE ROAD	50,000.00	10/03/13	50,000.00	10/03/14	1.25%		625.00	10/03/14
11.	13-10 VARIOUS IMPROVEMENTS	1,605,000.00	10/03/13	1,605,000.00	10/03/14	1.25%		20,062.50	10/03/14
12.	07-06 VARIOUS IMPROVEMENTS	100,000.00	10/03/13	100,000.00	10/03/14	1.25%		1,250.00	10/03/14
13.	08-40 VARIOUS IMPROVEMENTS	133,000.00	10/03/13	133,000.00	10/03/14	1.25%		1,662.50	10/03/14
14.									
Totals		15,534,873.00		14,252,303.00			642,400.00	154,898.03	

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 Issued*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date
						For Principal	For Interest	
1. 08-45 IMPROVEMENT TO MAGNOLIA ROAD	90,700.00	04/17/09	80,000.00	04/11/14	1.00%	4,780.00	800.00	04/11/14
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Totals	90,700.00		80,000.00			4,780.00	800.00	

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

80051 - 0180051 - 02

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

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

(Do not crowd - add additional sheets)

Sheet 34

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

80051 - 01

80051 - 02

She et 34a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
GENERAL IMPROVEMENTS								
00-08 VARIOUS IMPROVEMENTS	36,325.32						36,325.32	
00-09 CONSTR. OF REC. FACILITIES		41,542.18						41,542.18
01-21 VARIOUS IMPROVEMENTS	64,678.04				8,654.85		56,023.19	
02-27 VARIOUS IMPROVEMENTS	2,892.00						2,892.00	
04-07 VARIOUS IMPROVEMENTS	64,319.63				3,445.00		60,874.63	
05-12 VARIOUS IMPROVEMENTS	291,034.00				252,791.60		38,242.40	
06-17 VARIOUS IMPROVEMENTS	10,061.92				7,971.92		2,090.00	
07-18 VARIOUS IMPROVEMENTS	257,276.30				93,235.38		164,040.92	
08-25 STREETSCAPING IMPROVEMENTS	210,960.74				210,960.74			
08-26 VARIOUS FACILITIES IMPROVEMENTS	202,590.12				18,260.00		184,330.12	
08-40 VARIOUS IMPROVEMENTS		97,050.45			34,304.94			62,745.51
08-41 VARIOUS IMPROVEMENTS	652.63						652.63	
09-17 VARIOUS IMPROVEMENTS	1,000.00	463,093.75			206,536.29			257,557.46
09-18 VARIOUS IMPROVEMENTS	32,647.43				8,143.95		24,503.48	
10-16/								
11-04 VARIOUS IMPROVEMENTS		50,313.96			4,511.00			45,802.96
10-17 ACQUISITION OF VEHICLES	2,615.00							2,615.00

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.)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013		
	Funded	Unfunded					Funded	Unfunded	
GENERAL IMPROVEMENTS (cont.)									
11-07 IMPROVEMENT OF OTTERHOLE RD		36,104.32						36,104.32	
11-15 VARIOUS IMPROVEMENTS	900.00	426,903.15			287,724.70			140,078.45	
11-19 VARIOUS IMPROVEMENTS	236,014.34						236,014.34		
12-15 VARIOUS IMPROVEMENTS	15,700.00	1,453,770.35			980,998.09			488,472.26	
13-10 VARIOUS IMPROVEMENTS			1,940,600.00		342,502.43			1,598,097.57	
Total	70000 -	1,429,667.47	2,568,778.16	1,940,600.00		2,460,040.89		805,989.03	2,673,015.71

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

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GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance - January 1, 2013	80031 -01	xxxxxxxxxx	47,531.00
Received from 2013 Budget Appropriation *	80031 -02	xxxxxxxxxx	50,000.00
		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
Appropriated to Finance Improvement Authorizations	80031 -04	85,600.00	xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2013	80031 -05	11,931.00	xxxxxxxxxx
		97,531.00	97,531.00

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

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
VARIOUS IMPROVEMENTS (1)	1,940,600.00	1,605,000.00	85,600.00	85,600.00
Total 80032 -00	1,940,600.00	1,605,000.00	85,600.00	85,600.00

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) \$250,000.00 FINANCED FROM NJDOT GRANT

GENERAL CAPITAL FUND			
STATEMENT OF CAPITAL SURPLUS			
Year - 2013			
		Debit	Credit
Balance - January 1, 2013	80029 -01	XXXXXXXXX	98,297.71
Premium on Sale of Bonds and Bond Anticipation Notes		XXXXXXXXX	108,836.51
Funded Improvement Authorizations Canceled		XXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029 -02		XXXXXXXXX
Appropriated to 2013 Budget Revenue	80029 -03	98,000.00	XXXXXXXXX
Balance - December 31, 2013	80029 -04	109,134.22	XXXXXXXXX
		207,134.22	207,134.22

BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2013 appropriation column.

MUNICIPALITIES ONLY
IMPORTANT !!

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

A.

1.Total Tax Levy for the Year 2013 was

\$ 96,981,050.24

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

\$ 95,356,128.58

3. Seventy (70) percent of Item 1

\$ 67,886,735.17

(*) 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	2003	2013	Total
1. State Taxes			\$	-
2. County Taxes			\$ 19,182.20	\$ 19,182.20
3. Amount due Special Districts			\$ 377,399.70	\$ 377,399.70
4. Amounts due School Districts for Local School Tax			\$ -	\$ -