

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013 (UNAUDITED)

POPULATION LAST CENSUS	1,156
NET VALUATION TAXABLE 2013	1,104,568,506
MUNICODE	1528

**FIVE DOLLAR 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 Ship Bottom County of Ocean

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

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



Name and Title: \_\_\_\_\_

**Robert W. Swisher, R.M.A.**

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

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

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have not prepared 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, T. Richard Bethea, am the Chief Financial Officer, License # O - 0115, of the Borough of Ship Bottom County of Ocean and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature \_\_\_\_\_

Title \_\_\_\_\_

**Chief Financial Officer**

Address \_\_\_\_\_

**17th & Long Beach Boulevard, Ship Bottom NJ 08008**

Phone # \_\_\_\_\_

**(609) 494-1614, Ext. 5**

Fax # \_\_\_\_\_

**(609) 494-8484**

Fax # \_\_\_\_\_

**sbadmin@comcast.net**

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

THE REQUIRED CERTIFICATION BY AN RMA IS  
AS FOLLOWS:

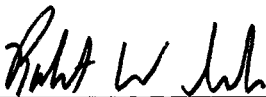
Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ Borough \_\_\_\_\_ of \_\_\_\_\_ Ship Bottom \_\_\_\_\_, 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, no matters came to my attention that caused me to believe that the Annual Financial Statement 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, 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:

None



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

\_\_\_\_\_  
Suplee, Clooney & Company

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

\_\_\_\_\_  
308 East Broad Street

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

\_\_\_\_\_  
Westfield, NJ 07090

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

\_\_\_\_\_  
(908) 789-9300

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

\_\_\_\_\_  
(908) 789-8535

\_\_\_\_\_  
(Fax Number)

\_\_\_\_\_  
info@scnco.com

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

Certified by me:

This 24th day of February, 2014.

**UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL**

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

Printed Name: Susan Kilcheski-Deluca

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

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

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

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER  
GROUP #1 - INELIGIBLE

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

Not Applicable

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 fiscal year.

7.

The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.

8.

The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.

9.

The current year budget does not contain a levy or appropriation "CAP" referendum.

10

The Municipality has not applied for Transitional Aid for 2014.

The undersigned certifies th 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 Ship Bottom

Chief Financial Officer:

T. Richard Bethea

Signature:

Certificate #:

O - 0115

Date:

Not Applicable

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

Borough of Ship Bottom

Chief Financial Officer:

T. Richard Bethea

Signature:

Certificate #:

O - 0115

Date:

21-6001176

Fed I.D. #

Borough of Ship Bottom

Municipality

Ocean

County

Report of Federal and State Financial Assistance  
Expenditures of Awards

Fiscal Year Ending:		December 31, 2013		
	(1)	(2)	(3)	
	Federal programs	State	Other Federal	
	Expended	Programs	Programs	
	(administered by	Expended	Expended	
	the state)			
TOTAL	\$	\$ 4,430.39	\$	

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

Single Audit

Program Specific Audit

XXXX 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 \$500,000.00 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in section 205 of OMB A-133.

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

Signature of Chief Financial Officer

Date

**IMPORTANT!**

Not Applicable

**READ INSTRUCTIONS**

**INSTRUCTION**

The following certification is to be used ONLY in the event there is NO municipally operated utility. If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Borough of Ship Bottom County of Ocean during the year 2013 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities

Name: \_\_\_\_\_

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

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

NOTE:

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

**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 requirements of N.J.S.A. 54:4-35, was in the amount of \$ 1,103,569,778.

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

Borough of Ship Bottom

\_\_\_\_\_  
MUNICIPALITY

OCEAN

\_\_\_\_\_  
COUNTY

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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	728,423.67	
Change and Petty Cash Funds	400.00	
	728,823.67	
Investment in Bond Anticipation Notes	2,199,866.49	
Receivables and Other Assets with Full Reserves:		
Taxes Receivable	371,026.12	
Taxes Title Liens Receivable	21,308.50	
Property Acquired for Taxes at Assessed Value	20,010.00	
Year End Penalty Receivable	1,600.54	
Interfund - Animal Control Trust Fund	652.58	
Interfund - General Capital Fund	54,323.68	
Interfund - Water / Sewer Utility Operating Fund	240,938.86	
Interfund - Water / Sewer Utility Capital Fund	41,996.61	
Total Receivables and Other Assets with Full Reserves	751,856.89	
Deferred School Taxes	1,264,641.78	
School Taxes Deferred		1,264,641.78
Cash Liabilities:		
2013 Appropriation Reserves		775,210.53
Due State of New Jersey Ch. 20, P.L. 1971		562.50
Tax Overpayments		49,598.14
Prepaid Taxes		216,743.48
Third Party Liens Payable		1,233.97
Local District School Tax Payable		11,079.63
Regional District School Tax Payable		296,029.44
Interfund - Federal and State Grant Fund		285,573.80
Interfund - Trust Other Fund		21,426.50
Interfund - Payroll Fund		473.51

(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)**



**Not Applicable**

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

[illegible]

(Do not crowd - add additional sheets)

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

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

[illegible]

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

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

## POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

[illegible]

(Do not crowd - add additional sheets)

**(Assessment Section Must Be Separately Stated)**

AS AT DECEMBER 31, 2013

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

## POST CLOSING TRIAL BALANCE - TRUST FUNDS

**(Assessment Section Must Be Separately Stated)**

AS AT DECEMBER 31, 2013

[illegible]

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

MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION  
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:..... (1) \$ 5,152.23  
x 25%  
(2) \$ 1,288.06

Municipal Public Defender Trust Cash Balance December 31, 2013:..... (3) \$ (205.39)

Note: If the 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 service of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton , N.J. 08625)

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

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

Chief Financial Officer: T. Richard Bethea  
Signature: \_\_\_\_\_  
Certificate #: N - 0789  
Date: \_\_\_\_\_

Schedule of Trust Fund Deposits and Reserves

Purpose	Amount December 31, 2012 per Audit Report	Receipts	Expended	Balance as at December 31, 2013
1. Cash Bonds	171,076.30	\$ 110,177.96	\$ 67,041.34	\$ 214,212.92
2. Walk of Names	6,480.15	4,106.00	4,090.88	6,495.27
3. Special Events	45,462.12	13,197.02	10,155.50	48,503.64
4. Beach Wheels	555.50	200.00		755.50
5. Beach Patrol LIT	14,795.50	25,960.20	21,754.30	19,001.40
6. Off Duty Police	27,692.00	62,346.00	74,930.00	15,108.00
7. Tax Sale	57,700.00	76,200.00	56,700.00	77,200.00
8. POAA	2,326.00	140.00		2,466.00
9. Building	10,000.00	12,300.00	12,300.00	10,000.00
10. Disposal of Forfeited Property	17,690.69			17,690.69
11. Anchor Maintenance	7,897.66			7,897.66
12. Superstorm Sandy	5,250.00			5,250.00
13. Accumulated Absences	50,000.00	30,000.00	15,000.00	65,000.00
14. Time Capsule	413.12	0.05		413.17
15. Public Defender Fund	984.61	3,110.31	4,300.31	(205.39)
16. Reserve for Construction	30,665.70	207,365.11	76,870.16	161,160.65
17.				
18.				
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44.				
45.				
46.				
Totals:	\$ 448,989.35	\$ 545,102.65	\$ 343,142.49	\$ 650,949.51

Not Applicable

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

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

\*Show as red figure



## AS AT DECEMBER 31, 2013

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

### CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	53,331.69	1,095,261.05	419,769.07	728,823.67
Trust - Assessment				
Trust - Animal Control		801.49	1.21	800.28
Trust - Other		642,292.00		642,292.00
Capital - General	151,180.74	213,263.00	152,707.23	211,736.51
Water - Sewer Operating	0.15	281,072.78	2,889.90	278,183.03
Water - Sewer Capital		574.43	0.15	574.28
Public Assistance **		94.37		94.37
Total	204,512.58	2,233,359.12	575,367.56	1,862,504.14

\*Includes Deposits in Transit

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

### REQUIRED CERTIFICATION

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

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

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

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

Signature: Robert W. Jahn

Title: **Registered Municipal Accountant**

**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 require that separate bank accounts be maintained for each allocated fund.

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

Sheet 10

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Unappropriated Applied	Canceled		Balance Dec. 31, 2013
Cops In Shops 2011	16.20						16.20
CDBG FY 09 Handicapped Access - Bayfront	7,825.56						7,825.56
CDBG FY 11 Handicapped Beach Access & Equipment	6,304.75		6,304.75				-
Emergency Management FY 12 966 Reimbursement	4.60						4.60
Emergency Management Grant	25,910.24						25,910.24
NJ Transportation Trust Fund Authority Act	63,411.09						63,411.09
NJ Transportation Trust Fund Authority Act - 2011	170,350.00						170,350.00
Alcohol Education and Rehabilitation Fund		1,025.30		1,025.30			-
Body Armor Replacement Fund		1,463.22		1,463.22			-
Clean Communities Program		7,407.57		7,407.57			-
Drunk Driving Enforcement Fund		6,984.03		6,984.03			-
NJ Transportation trust Fund Authority Act - 2012		233,429.00					233,429.00
Ocean County Cultural and Heritage Commission		687.50		687.50			-
Ocean County Tourism Grant		1,557.67		1,557.67			-
Recycling Revenue and Residue		11,232.72	4,429.52	6,803.20			-
							-
							-
Totals	273,822.44	263,787.01	10,734.27	25,928.49	-	-	500,946.69

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Prior Year Encumbrances	Expended		Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Alcohol Education and Rehabilitation Fund	2,831.06	1,025.30						3,856.36
Body Armor Replacement Fund	7,296.47	1,463.22			775.00			7,984.69
CDBG FY 09 Handicapped Access - Bayfront	7,700.56							7,700.56
CDBG FY 11 Handicapped Beach Access & Equipment	5,199.75							5,199.75
Clean Communities Program		7,407.57			3,655.39			3,752.18
Cops In Shops 2011	570.64							570.64
Drunk Driving Enforcement Fund	1,075.65	6,984.03						8,059.68
Emergency Management FY 12 966 Reimbursement	4.60							4.60
NJ Transportation Trust Fund Authority Act	288,704.06							288,704.06
NJ Transportation Trust Fund Authority Act - 2011	170,350.00							170,350.00
NJ Transportation Trust Fund Authority Act - 2012		233,429.00						233,429.00
Ocean County Cultural and Heritage Commission	2,000.00	687.50						2,687.50
Ocean County Tourism Grant	2,275.00	1,557.67						3,832.67
Recycling Enhancement Grant	2,478.50							2,478.50
Recycling Revenue and Residue	10,260.69	11,232.72			2,800.00			18,693.41
Recycling Tonnage Grant	2,140.42							2,140.42
Totals	502,887.40	263,787.01	-	-	7,230.39	-	-	759,444.02

## Sheet 12

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations		Received	Applied to Receivable			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Alcohol Education and Rehabilitation Fund	1,025.30			1,055.49	1,025.30			1,055.49
Body Armor Replacement Fund	1,463.22			1,755.82	1,463.22			1,755.82
Clean Communities Program	7,407.57			8,697.09	7,407.57			8,697.09
Drunk Driving Enforcement Fund	6,984.03			4,734.61	6,984.03			4,734.61
Ocean County Cultural and Heritage Commission	687.50			187.50	687.50			187.50
Ocean County Tourism Grant	1,557.67			1,100.00	1,557.67			1,100.00
Recycling Revenue and Residue	6,803.20			1,392.60	6,803.20			1,392.60
Recycling Tonnage Grant				8,153.36				8,153.36
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	25,928.49	-	-	27,076.47	25,928.49	-	-	27,076.47

LOCAL DISTRICT SCHOOL TAX \*

		Debit	Credit
Balance January 1, 2013		xxxxxxx	xxxxxxx
School Tax Payable #	85001-00	xxxxxxx	152,550.51
School Tax Deferred			
(Not in excess of 50% of Levy - 2012 - 2013)	85002-00	xxxxxxx	95,307.78
Levy School Year July 1, 2013 - June 30, 2014		xxxxxxx	524,036.00
Levy Calendar Year 2013		xxxxxxx	
Paid		522,238.66	xxxxxxx
Balance December 31, 2013		xxxxxxx	xxxxxxx
School Tax Payable #	85003-00	11,079.63	xxxxxxx
School Tax Deferred			
(Not in excess of 50% of Levy - 2013 - 2014)	85004-00	238,576.00	xxxxxxx
* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.		771,894.29	771,894.29

# Must include unpaid requisitions.

Not Applicable

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2013	85045-00	xxxxxxx	
2013 Levy	81105-00	xxxxxxx	
Miscellaneous Revenue Not Anticipated			
Interest Earned		xxxxxxx	
Expended			xxxxxxx
			xxxxxxx
Balance December 31, 2013	85046-00		xxxxxxx

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	1,468,561.21
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85032-00	XXXXXXXXXX	369,334.00
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXX	2,267,042.00
Levy Calendar Year 2013		XXXXXXXXXX	
Paid		2,782,841.99	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85033-00	296,029.44	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85034-00	1,026,065.78	XXXXXXXXXX
# Must include unpaid requisitions.		4,104,937.21	4,104,937.21

Not Applicable

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		xxxxxxxx	xxxxxxxx
County Taxes	80003-01	xxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxx	13,090.96
2013 Levy:		xxxxxxxx	xxxxxxxx
General County	80003-03	xxxxxxxx	4,104,234.55
County Library	80003-04	xxxxxxxx	471,018.44
County Health		xxxxxxxx	
County Open Space Preservation		xxxxxxxx	151,407.39
Due County for Added and Omitted Taxes	80003-05	xxxxxxxx	6,047.13
Paid		4,745,798.47	xxxxxxxx
Balance December 31, 2013		xxxxxxxx	xxxxxxxx
County Taxes			xxxxxxxx
Due County for Added and Omitted Taxes			xxxxxxxx
		4,745,798.47	4,745,798.47

Not Applicable

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2013		80003-06	xxxxxxxx
2013 Levy: (List Each Type of District Tax Separately - see Footnote)		xxxxxxxx	xxxxxxxx
Fire -	81108-00	xxxxxxxx	xxxxxxxx
Sewer -	81111-00	xxxxxxxx	xxxxxxxx
Water -	81112-00	xxxxxxxx	xxxxxxxx
Garbage -	81109-00	xxxxxxxx	xxxxxxxx
Municipal Open Space		xxxxxxxx	xxxxxxxx
		xxxxxxxx	xxxxxxxx
Total 2013 Levy	80003-07	xxxxxxxx	
Paid	80003-08		xxxxxxxx
Balance December 31, 2013	80003-09		xxxxxxxx
Footnote: Please state the number of districts in each instance.			

Not Applicable

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

Not Applicable

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

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

Not Applicable

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

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

Not Applicable

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source		Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated	80101-	750,000.00	750,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated				xxxxxxxxxx
Adopted Budget		1,619,147.92	1,434,729.19	(184,418.73)
Added by N.J. S. 40A:4-87: (List on 17a)			-	xxxxxxxxxx
			-	-
			-	-
Total Miscellaneous Revenue Anticipated	80103-	1,619,147.92	1,434,729.19	(184,418.73)
Receipts from Delinquent Taxes	80104-	330,000.00	343,313.99	13,313.99
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	4,020,000.00	xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	4,020,000.00	4,038,931.03	18,931.03
		6,719,147.92	6,566,974.21	(152,173.71)

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxxx	11,177,716.54
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109-00	524,036.00	xxxxxxxxxx
Regional School Tax	80119-00	2,267,042.00	xxxxxxxxxx
Regional High School Tax	80110-00		xxxxxxxxxx
County Taxes	80111-00	4,726,660.38	xxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	6,047.13	xxxxxxxxxx
Special District Taxes	80113-00		xxxxxxxxxx
Municipal Open Space Tax	80120-00		
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxx	385,000.00
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00	4,038,931.03	xxxxxxxxxx
* Excess Non-Budget Revenue (see footnote)	80117-00		xxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxx	
* 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.		11,562,716.54	11,562,716.54

**Not Applicable**

## STATEMENT OF GENERAL BUDGET REVENUES 2013

(Continued)

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

[illegible]

Total To Sheet 17

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

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	6,719,147.92
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	
Appropriated for 2013 (Budget Statement Item 9)	80012-03	6,719,147.92
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	6,719,147.92
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	6,719,147.92
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	5,558,902.91
Paid or Charged - Reserve for Uncollected Taxes	80012-09	385,000.00
Reserved	80012-10	775,210.53
Total Expenditures	80012-11	6,719,113.44
Unexpended Balances Canceled (see footnote)	80012-12	34.48

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".

Not Applicable

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:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxx	-
Delinquent Tax Collections	80013-02	xxxxxxxxx	13,313.99
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxx	18,931.03
Unexpended Balances of 2013 Budget Appropriations	80013-04	xxxxxxxxx	34.48
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxx	174,075.92
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxx	
		xxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	xxxxxxxxx	374,727.37
Prior Years Interfunds Returned in 2013	80013-06	xxxxxxxxx	
Accounts Payable Canceled		xxxxxxxxx	
Tax Overpayments Canceled		xxxxxxxxx	11,033.98
		xxxxxxxxx	
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		xxxxxxxxx	xxxxxxxxx
Balance January 1, 2013	80013-07	464,641.78	xxxxxxxxx
Balance December 31, 2013	80013-08	xxxxxxxxx	1,264,641.78
Deficit in Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	184,418.73	xxxxxxxxx
Delinquent Tax Collections	80013-10	-	xxxxxxxxx
			xxxxxxxxx
Required Collection of Current Taxes	80013-11	-	xxxxxxxxx
Interfund Advances Originating in 2013	80013-12	183,922.78	xxxxxxxxx
Prior Year's Senior Citizen/Veteran Deductions Disallowed by State Audit		4,750.00	xxxxxxxxx
Refund of Prior Year Revenue		1,069.72	xxxxxxxxx
			xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,017,955.54	xxxxxxxxx
		1,856,758.55	1,856,758.55

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

[illegible]

**SURPLUS - CURRENT FUND  
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxx	905,121.14
2.		xxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxx	1,017,955.54
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	750,000.00	xxxxxxxxx
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	xxxxxxxxx
6.			xxxxxxxxx
7. Balance December 31, 2013	80014-05	1,173,076.68	xxxxxxxxx
		1,923,076.68	1,923,076.68

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

Cash	80014-06	728,823.67
Investments	80014-07	2,199,866.49
Sub-Total		2,928,690.16
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,755,613.48
Cash Surplus	80014-09	1,173,076.68
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	
Cash Deficit #	80014-13	
State Aid Receivable		
Total Other Assets	80014-14	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.	80014-15	1,173,076.68

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



(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis)#	82101-00	\$	<u>11,542,746.02</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>124.23</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>14,611.22</u>
5a. Subtotal 2013 Levy		\$	<u>11,557,481.47</u>
5b. Reductions due to tax appeals**		\$	<u>                    </u>
5c. Total 2013 Levy	82106-00	\$	<u><u>11,557,481.47</u></u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>654.17</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>21,924.75</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash: In 2012	82121-00	\$	<u>243,317.79</u>
In 2013 *	82122-00	\$	<u>10,907,336.25</u>
State's Share of 2013 Senior Citizens and Veteran's Deductions Allowed	82123-00	\$	<u>27,062.50</u>
R.E.A.P. Revenue	82124-00	\$	<u>                    </u>
Total to Line 14	82111-00	\$	<u><u>11,177,716.54</u></u>
11. Total Credits		\$	<u><u>11,200,295.46</u></u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u>357,186.01</u>
13. Percentage of Cash Collections to Total 2012 Levy, (Item 10 divided by Item 5) is	<u>96.71%</u> 82112-00		

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

14. Calculation of Current Taxes Realized in Cash:		
Total of Line 10		\$ <u>11,177,716.54</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ <u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)		\$ <u><u>11,177,716.54</u></u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$1,500,000.00, or .699985. Then 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 RS 54:48-1 et seq approved by resolution governing body prior to  
introduction of municipal budget.

Not Applicable

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. 1998

(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 2012 Tax Levy..... \$ \_\_\_\_\_

Percentage of Collection Excluding Accelerated Tax Sale Proceeds

(Net Cash Collected divided by Item 5c) is..... \_\_\_\_\_

(2) Utilizing Accelerated Tax Levy Sale

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

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

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

Line 5c (sheet 22) Total 2012 Tax Levy..... \$ \_\_\_\_\_

Percentage of Collection Excluding Accelerated 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. Sr. Citizens Deductions Per Tax Billings	2,750.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	24,750.00	xxxxxxxxxx
4. Sr.Citizens Deductions Allowed By Tax Collector	812.50	xxxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	1,250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxx	22,875.00
10. Adjustment Due to State Audit		4,750.00
11.		
12. Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	
Due To State of New Jersey	562.50	xxxxxxxxxx
	28,875.00	28,875.00

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

Line 2	2,750.00
Line 3	24,750.00
Line 4	812.50
Sub-Total	28,312.50
Less: Line 7	1,250.00
To Item 10, Sheet 22	27,062.50

Not Applicable

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			xxxxxxx	
Taxes Pending Appeals			xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals			xxxxxxx	xxxxxxx
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			xxxxxxx	
Interest Earned on Taxes Pending State Appeals			xxxxxxx	
2013 Budget Appropriation				
Cash Paid to Appellants (Including 5% Interest from Date of Payment)				xxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)				xxxxxxx
Other				
Balance December 31, 2013				xxxxxxx
Taxes Pending Appeals *			xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals			xxxxxxx	xxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013.				

Signature of Tax Collector

License #                      Date

**COMPUTATION OF APPROPRIATIONS:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2014 MUNICIPAL BUDGET**

			YEAR	YEAR
			2014	2013
1. Total General Appropriations for 2014 Municipal Budget Statement item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-				XXXXXXXXXX
2. Local District School Tax -	Actual	80016-		\$524,036.00
	School Budget	Estimate **	80017-	XXXXXXXXXX
3. Vocational School Tax -	Actual			
	Estimate *			XXXXXXXXXX
4. Regional School District Tax -	Actual			
	Estimate *			XXXXXXXXXX
5. Regional High School Tax -	Actual	80018-		
	School Budget	Estimate *	80019-	XXXXXXXXXX
6. County Tax	Actual	80020-		4,726,660.38
	Estimate *	80021-		XXXXXXXXXX
7. Special District/ Open Space Taxes	Actual	80022-		
	Estimate *	80023-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01				
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5) 80024-02				
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes 80024-03				
11. Amount of Item 10 Divided by _____ % (820024-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05				
Analysis of Item 11:				
Local District School Tax (Amount Shown on Line 2 Above)				
Vocational School Tax (Amount Shown on Line 3 Above)				
Regional School District Tax (Amount Shown on Line 4 Above)				
Regional High School Tax (Amount Shown on Line 5 Above)				
County Tax (Amount Shown on Line 6 Above)				
Special District Tax (Amount Shown on Line 7 Above)				
Tax in Local Municipal Budget				
Total Amount (see Line 11)				
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06				
Computation of "Tax in Local Municipal Budget"				
Item 1 - Total General Appropriations				
Item 12 - Appropriation: Reserve for Uncollected Taxes				
Sub-Total				
Less: Item 9 - Total Anticipated Revenues				
Amount to be Raised by Taxation in Municipal Budget 80024-07				

\* May not be stated in an amount less than  
"actual" Tax of 2013.

\*\* Must be stated in the amount of the  
proposed budget submitted by the Local  
Board of Education to the Commissioner  
of Education on January 15, 2014 (Chap.  
136, P.L. 1978). Consideration must be  
given to calendar year calculation.

**Note:**  
The amount of  
anticipated rev-  
enues (Item 9)  
may never exceed  
the total of Items 1  
and 12.

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (Sheet 25, Item 12) \$ \_\_\_\_\_

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

\* NOTE: If accelerated tax sale was conducted in 2012,  
utilize proceeds from the December accelerated  
tax sale instead of entire amount realized for  
Receipts from Delinquent Taxes.

C. Times: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
( (2013 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)

2013 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit	Credit
1. Balance, January 1, 2013				383,003.12	xxxxxxx
A. Taxes	83102-00	363,901.72		xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	19,101.40		xxxxxxx	xxxxxxx
2. Canceled:				xxxxxxx	xxxxxxxxx
A. Taxes	83105-00			xxxxxxx	6,747.62
B. Tax Title Liens	83106-00			xxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:				xxxxxxx	xxxxxxx
A. Taxes	83108-00			xxxxxxx	
B. Tax Title Liens	83109-00			xxxxxxx	
4. Added Taxes	83110-00				xxxxxxx
5. Added Tax Title Liens	83111-00			1,552.93	xxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				xxxxxxx	xxxxxxx
A. Taxes-Transfers to Tax Title Liens	83104-00			xxxxxxx	(1)
B. Tax Title Liens-Transfers from Taxes	83107-00			(1)	xxxxxxx
7. Balance Before Cash Payments				xxxxxxx	377,808.43
8. Totals				384,556.05	384,556.05
9. Balance Brought Down				377,808.43	xxxxxxx
10. Collected:				xxxxxxx	343,313.99
A. Taxes	83116-00	343,313.99		xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00			xxxxxxx	xxxxxxx
11. Interest and Costs - 2013 Tax Sale					xxxxxxx
12. 2013 Taxes Transferred to Liens				654.17	xxxxxxx
13. 2013 Taxes				357,186.01	xxxxxxx
14. Balance December 31, 2013				xxxxxxx	392,334.62
A. Taxes	83121-00	371,026.12		xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	21,308.50		xxxxxxx	xxxxxxx
15. Totals				735,648.61	735,648.61

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 90.86%

17. Item No. 14 multiplied by percentage shown above is 356,475.24 and represents the  
maximum amount that may be anticipated in 2012. 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	20,010.00	xxxxxxx
2. Foreclosed or Deeded in 2013		xxxxxxx	xxxxxxx
3. Tax Title Liens	84103-00		xxxxxxx
4. Taxes Receivable	84104-00		xxxxxxx
5A.	84102-00		xxxxxxx
5B.	84105-00	xxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxx	
8. Sales		xxxxxxx	xxxxxxx
9. Cash *	84109-00	xxxxxxx	
10. Contract	84110-00	xxxxxxx	
11. Mortgage	84111-00	xxxxxxx	
12. Loss on Sales	84112-00	xxxxxxx	
13. Gain on Sales	84113-00		xxxxxxx
14. Balance December 31, 2013	84114-00	xxxxxxx	20,010.00
		20,010.00	20,010.00

Not Applicable

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2013	84115-00		xxxxxxx
16. 2012 Sales from Foreclosed Property	84116-00		xxxxxxx
17. Collected *	84117-00	xxxxxxx	
18.	84118-00	xxxxxxx	
19. Balance December 31, 2013	84119-00	xxxxxxx	

Not Applicable

MORTGAGE SALES

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

Analysis of Sale of Property:

\* Total Cash Collected in 2013 84125-00

Realized in 2013 Budget

To Results of Operations (Sheet 19)



DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	FEMA Receipts in <u>2013</u>	Balance as at <u>Dec. 31, 2013</u>
1. Emergency Authorizations - Municipal*	\$ 150,000.00	\$ 73,297.92	\$ 76,702.08	\$
2. Emergency Authorizations - Schools	\$	\$	\$	\$
3.	\$	\$	\$	\$
4.	\$	\$	\$	\$
5.	\$	\$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	\$

\*Do not include items funded or refunded as listed below.

Not Applicable

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.			\$

Not Applicable

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated For In Budget of 2014
1.			\$	\$
2.			\$	\$
3.			\$	\$

**Not Applicable**

**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 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.

**Not Applicable**

**N.J.S. 40A:4-55.1, ET SEQ.,**

SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD

**N.J.S. 40A:4-55.13, ET SEQ.,**

SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

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							

80027-00

80028-00

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

Chief Financial Officer

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

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxx	618,000.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	143,000.00	xxxxxxx	
Outstanding, December 31, 2013	80033-04	475,000.00	xxxxxxx	
		618,000.00	618,000.00	
2014 Bond Maturities - General Capital Bonds				80033-05
				\$ 70,000.00
2014 Interest on Bonds*	80033-06		\$ 16,401.25	
Not Applicable				

**ASSESSMENT SERIAL BONDS**

Outstanding January 1, 2013	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2013	80033-10		xxxxxxx	
2014 Bond Maturities - Assessment Bonds				80033-11
				\$
2014 Interest on Bonds*	80033-12		\$	
Total "Interest on Bonds - Debt Service" (*Items)				80033-13
Not Applicable				\$ 16,401.25

**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  
GREEN ACRES LOAN**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxx	341,933.78	
Issued	80033-02	xxxxxxx		
Paid	80033-03	38,628.77	xxxxxxx	
Outstanding, December 31, 2013	80033-04	303,305.01	xxxxxxx	
		341,933.78	341,933.78	
2014 Loan Maturities	80033-05			\$ 39,405.21
2014 Interest on Loans	80033-06			\$ 5,870.06
Total 2014 Debt Service for Green Trust Loan	80033-13			\$ 45,275.27

Not Applicable

**NEW JERSEY INFRASTRUCTURE TRUST LOANS**

Outstanding January 1, 2013	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2013	80033-10		xxxxxxx	
2014 Loan Maturities	80033-11			\$
2014 Interest on Loans	80033-12			\$
Total 2014 Debt Service for New Jersey Infrastructure Trust Loan	80033-13			\$

Not Applicable

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

Not Applicable

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, 201380034-01	xxxxxxx		
Paid80034-03		xxxxxxx	
Outstanding, December 31, 201380033-04		xxxxxxx	
2014 Bond Maturities - Term Bonds80034-04		\$	
2014 Interest on Bonds*80034-05		\$	

Not Applicable

TYPE I SCHOOL SERIAL BONDS

Outstanding January 1, 201380034-06	xxxxxxx		
Issued80034-07	xxxxxxx		
Paid80034-08		xxxxxxx	
Outstanding, December 31, 201380034-09		xxxxxxx	
2014 Interest on Bonds*80034-10		\$	
2014 Bond Maturities - Serial Bonds80034-11		\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items)80034-12		\$	

Not Applicable

LIST OF BONDS ISSUED DURING 2014

Purpose	2013 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total80035-				

Not Applicable

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

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

Sheet 33

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Purchase / Installation of Recreation Equipment*	38,000.00	12/31/2009	35,300.00	12/31/2014	0.00%	5,400.00		12/31/2014
2. Acq. / Install Rec. Equip. & Dev. Rec. Area - Green Acres*	30,521.84	12/31/2009	28,321.84	12/31/2014	0.00%	4,400.00		12/31/2014
3. Reconstruction of 11th Street & Ship Bottom Avenue*	22,000.01	12/31/2009	20,800.01	12/31/2014	0.00%	2,400.00		12/31/2014
4. Various Street Improvements*	9,250.00	12/31/2009	8,650.00	12/31/2014	0.00%	1,200.00		12/31/2014
5. Ugrades / Improvements to Municipal Building*	16,424.76	12/31/2009	15,424.76	12/31/2014	0.00%	2,000.00		12/31/2014
6. Purchase of DPW Heavy Truck*	27,234.86	12/31/2009	21,134.86	12/31/2014	0.00%	12,200.00		12/31/2014
7. Road Reconstruction & Drainage Improvements*	8,500.00	12/31/2009	8,000.00	12/31/2014	0.00%	1,000.00		12/31/2014
8. Purchase of 2 4WD Construction Code Vehicles*	27,786.88	12/31/2009	21,586.88	12/31/2014	0.00%	12,400.00		12/31/2014
9. Purchase of Public Works Truck*	29,921.00	12/31/2009	23,221.00	12/31/2014	0.00%	13,400.00		12/31/2014
10. Improvements to 16th Street*	142,500.00	12/31/2009	95,226.08	12/31/2014	0.00%	10,400.00		12/31/2014
11. Purchase of Police Department Truck*	26,793.00	12/31/2009	20,793.00	12/31/2014	0.00%	12,000.00		12/31/2014
Acq. / Install Rec. Equip. / Computer Equip. / Software /								
12. Renovations / Improvements Public Works Facilities*	109,000.00	12/31/2009	97,400.00	12/31/2014	0.00%	23,200.00		12/31/2014
13. Construction of New PW Facility*	500,000.00	12/31/2012	495,000.00	12/31/2014	0.00%	6,139.00		12/31/2014
14. Improvements to North Shore Avenue*	89,408.06	12/31/2013	89,408.06	12/31/2014	0.00%			12/31/2014
15. Chevy Tahoe/Barber Surf Rake/Beach Berm*	220,000.00	12/31/2013	220,000.00	12/31/2014	0.00%			12/31/2014
16. Reconstruct. of Borough Hall and Bulkheads*	200,000.00	12/31/2013	200,000.00	12/31/2014	0.00%			12/31/2014
17. * Purchased by Municipality								
<b>Total</b>	1,497,340.41		1,400,266.49			106,139.00		

80051-01 80051-02

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

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

\*"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)

Not Applicable

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
Total								

80051-0180051-02

MEMO: \* See Sheet 33 for clarification of "Original Date of Issue"  
Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.  
\*\*Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)



Not Applicable

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
Total		80051-01	80051-02

(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	Encumbered	Expended	Authorization Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Acquisition of Beach Truck & Front End Loader / Resurface & Drainage 5th St. DOT / Renovations to Borough Hall	69,585.80				18,650.97	12,005.40	38,929.43	
Beach Replenishment / Dredging & Breakwater Construction	92,610.55						92,610.55	
Acquisition & Installation of Equipment / Renovate & Improve PW Facility	85,757.63				6,000.00	(164.27)	-	79,921.90
Various Capital Improvements	31,030.46				1,713.00		-	29,317.46
Improvement of 12th Street & North Shore Avenue	43,106.47					43,106.47	-	
Construction of New Borough Hall		5,500,000.00					-	5,500,000.00
Improvement to W. 13th Street		9,763.29			9,608.80		-	154.49
Purchase of Tractor		2,487.18				2,487.18	-	
Reconstruction of Street-End Bulkheads		475.02					-	475.02
Improvements to North Shore Avenue		155,816.75			157,618.42	(10,000.00)	-	8,198.33
Renovations to Borough Hall		20,000.00			18,500.00		-	1,500.00
Construction of New PW Facility	32,500.00	617,500.00			21,051.40		16,448.60	612,500.00
Chevy Tahoe/Barber Surf Rake/Beach Berm			323,000.00		271,994.29		-	51,005.71
Reconstruct. of Borough Hall and Bulkheads			250,000.00		54,566.72		-	195,433.28
							-	
							-	
							-	
Totals	354,590.91	6,306,042.24	573,000.00	-	559,703.60	47,434.78	147,988.58	6,478,506.19

Sheet 35

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	xxxxxxx	195,900.00
Received from 2013 Budget Appropriation *	80031-02	xxxxxxx	30,000.00
		xxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxx	xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
			xxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	28,650.00	xxxxxxx
			xxxxxxx
Balance December 31, 2013	80031-05	197,250.00	xxxxxxx
		225,900.00	225,900.00

\* 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.

**Not Applicable**

## GENERAL CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

\*The full amount of the 2013 appropriations 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
Chevy Tahoe/Barber Surf Rake/Beach Berm	323,000.00	306,850.00	16,150.00	16,150.00
Reconstruct. of Borough Hall and Bulkheads	250,000.00	237,500.00	12,500.00	12,500.00
Total 80032-00	573,000.00	544,350.00	28,650.00	28,650.00

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	xxxxxxx	799.22
Premium on Sale of Bonds		xxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxx	12,005.40
State Aid Received on Funded Ordinance			
Premium on Sale of Notes			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxx
Appropriated to 2013 Budget Revenue	80029-03		xxxxxxx
Balance December 31, 2013	80029-04	12,804.62	xxxxxxx
		12,804.62	12,804.62

Not Applicable

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, 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 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

\$11,557,481.47

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

\$11,177,716.54

3. Seventy (70) percent of Item 1

\$8,090,237.03

(\*) Including prepayments and overpayments applied.

B.

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

Answer YES or NOYES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2013?

Answer YES or NOYESIf 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 2013 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 years just ended? Answer YES or NO: NO

D.

1. Cash Deficit 2012

2. 4% of 2013 Tax Levy for all purposes:

Levy -- \$

3. Cash Deficit 2013

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

Levy -- \$

E.	Unpaid	2012	2013	Total
1. State Taxes		\$	\$	\$
2. County Taxes		\$	\$	\$
3. Amounts due Special Districts		\$	\$	\$
4. Amounts due to School Districts for Local and Regional School Tax		\$	1,107,109.07	\$ 1,107,109.07

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

**UTILITIES ONLY**

**Note:**

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

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

[illegible]

Sheet 55



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

**POST CLOSING**  
**TRIAL BALANCE - WATER/SEWER UTILITY FUND**

AS AT DECEMBER 31, 2013  
**Operating and Capital Sections**  
(Separately Stated)

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

Title of Account	Debit	Credit
<b><u>Water/Sewer Utility Capital Fund:</u></b>		
Est. Proceeds Bonds and Notes Authorized	1,474,478.31	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	1,474,478.31
Cash and Cash Equivalents	574.28	
Fixed Capital	11,272,969.40	
Fixed Capital Authorized and Uncompleted	934,178.55	
New Jersey Environmental Infrastructure Trust Loan Receivable	286,031.00	
Serial Bonds Payable		1,120,000.00
Bond Anticipation Notes Payable		799,600.00
New Jersey Environmental Infrastructure Trust Loans Payable		2,169,640.64
Interfund - Current Fund		41,996.61
Interfund - General Capital Fund		109,821.42
Interfund - Water/Sewer Utility Operating Fund		609,664.16
Capital Improvement Fund		65,058.93
Improvement Authorizations:		
Funded		53,035.51
Unfunded		881,143.04
Reserve for:		
Amortization		6,590,393.49
Deferred Amortization		53,035.51
Fund Balance		363.92
	13,968,231.54	13,968,231.54

(Do not crowd - add additional sheets)

**Not Applicable**

**POST CLOSING TRIAL BALANCE**  
**WATER/SEWER UTILITY ASSESSMENT TRUST FUNDS**

**IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED  
AS AT DECEMBER 31, 2013**

[illegible]

(Do not crowd - add additional sheets)

Not Applicable

ANALYSIS OF WATER/SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEDGED TO LIABILITIES AND SURPLUS

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

\*Show as red figure

SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated	400,171.00	400,171.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services		-	-
Water Rents	510,000.00	574,256.74	64,256.74
Sewer Rents	775,000.00	852,777.11	77,777.11
Miscellaneous	25,000.00	47,809.85	22,809.85
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	xxxxxxx	xxxxxxx	xxxxxxx
		-	-
		-	-
Subtotal	1,710,171.00	1,875,014.70	164,843.70
Deficit (General Budget) ** 91306-			
91307-	1,710,171.00	1,875,014.70	164,843.70

\*\*Amount in "Received in Cash" column for "C" agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxx
Adopted Budget	1,710,171.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,710,171.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,710,171.00
Deduct Expenditures:	
Paid or Charged	1,552,946.49
Reserved	150,200.30
Surplus (General Budget) **	
Total Expenditures	1,703,146.79
Unexpended Balance Canceled (See Footnote)	7,024.21

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

STATEMENT OF 2013 OPERATION

WATER/SEWER UTILITY

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

SECTION 1:

Not Applicable

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Cancelled*		
Total Revenue Realized		
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget)**		
Balance of "Results of 2013 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 2013 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

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

2012 Appropriation Reserves Canceled in 2013	204,435.37	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		204,435.37

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

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

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	164,843.70
Unexpended Balances of Appropriations	xxxxxxxxx	7,024.21
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxx	204,435.37
Water/Sewer Overpayments Cancelled		1,235.75
Deficit in Anticipated Revenue	-	xxxxxxxxx
Refund of Prior Year Revenue		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus	377,539.03	xxxxxxxxx
	377,539.03	377,539.03

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

**OPERATING SURPLUS - WATER/SEWER UTILITY**

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	464,087.23
Excess in Results of 2013 Operations	xxxxxxxxx	377,539.03
Amount Appropriated in 2013 Budget - Cash	400,171.00	xxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxx
Utility Operating Surplus - Prior Year		
Balance December 31, 2013	441,455.26	xxxxxxxxx
	841,626.26	841,626.26

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

Cash		278,183.03
Investments		
Interfund Accounts Receivable		609,664.16
Subtotal		887,847.19
Deduct Cash Liabilities Marked with "C" on Trial Balance		446,391.93
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		441,455.26
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Grants Receivable		
Total Other Assets		
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.		
* In the case of a "Deficit in Operating Surplus Cash",		
"Other Assets" would be also pledged to cash liabilities.		441,455.26

SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		89,512.04
Increased by:		
Water/Sewer Rents Levied		1,428,154.69
Decreased by:		
Collections	1,419,873.24	
Overpayments Applied	7,160.61	
Canceled		
Other - Prepaid Applied		
		1,427,033.85
Balance December 31, 2013		90,632.88

Not Applicable

SCHEDULE OF WATER/SEWER UTILITY LIENS

Balance December 31, 2012		
Increased by:		
Transfers from Accounts Receivable		
Penalties and Costs		
Other		
Decreased by:		
Collections		
Other		
Balance December 31, 2013		

Not Applicable

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER/SEWER UTILITY FUND

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

<u>Caused By</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from <u>2013</u>	Balance as at <u>Dec. 31, 2013</u>
1. Emergency Authorization - Overexpenditure of Appropriations	\$	\$	\$	\$
2. Deficit in Operations	\$	\$	\$	\$
3.	\$	\$	\$	\$
4.	\$	\$	\$	\$
5.	\$	\$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	\$

Not Applicable

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.		\$

Not Applicable

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for In Budget of <u>Year 2013</u>
1.			\$	
2.			\$	
3.			\$	
4.			\$	



Not Applicable

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

	Debt	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2013		xxxxxxx	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds*		\$	
<b>WATER/SEWER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	xxxxxxx	1,420,000.00	
Issued	xxxxxxx		
Paid	300,000.00	xxxxxxx	
Outstanding, December 31, 2013	1,120,000.00	xxxxxxxxx	
	1,420,000.00	1,420,000.00	
2014 Bond Maturities - Capital Bonds			\$ 180,000.00
2014 Interest on Bonds*		\$ 38,298.75	

**INTEREST ON BONDS - WATER/SEWER UTILITY BUDGET**

2014 Interest on Bonds (*Items)	\$ 38,298.75	
Less: Interest Accrued to 12/31/13(Trial Balance)	\$ 6,533.33	
Subtotal	\$ 31,765.42	
Add: Interest to be Accrued as of 12/31/14	\$ 6,533.33	
Required Appropriation 2014		\$ 38,298.75

Not Applicable

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS  
WATER/SEWER UTILITY ASSESSMENT LOANS**

	Debt	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2013		xxxxxxx	
2014 Loan Maturities - Assessment Loans			\$
2014 Interest on Loans*		\$	

**WATER/SEWER UTILITY CAPITAL LOANS (NJEIT)**

Outstanding January 1, 2013	xxxxxxx	2,362,088.04	
Issued	xxxxxxx		
Paid	192,447.40	xxxxxxx	
Outstanding, December 31, 2013	2,169,640.64	xxxxxxxx	
	2,362,088.04	2,362,088.04	
2014 Loan Maturities - Capital Loans			\$ 205,444.72
2014 Interest on Loans*		\$ 63,762.50	

**INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET**

2014 Interest on Loans (*Items)	\$ 63,762.50	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 25,979.16	
Subtotal	\$ 37,783.34	
Add: Interest to be Accrued as of 12/31/14	\$ 25,979.16	
Required Appropriation 2014		\$ 63,762.50

Not Applicable

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computer to (Interest Date)
						For Principal	For Interest **	
1. Water/Sewer Infrastructure Upgrades*	475,000.00	12/20/2007	439,028.00	12/31/2014	0.00%	109,757.00	-	12/31/2014
2. Ugrade & Refurbishing W/S System*	82,135.00	12/31/2009	80,055.00	12/31/2014	0.00%	13,343.00	-	12/31/2014
3. Purchase of 4WD Utility Truck*	23,750.00	12/31/2009	17,750.00	12/31/2014	0.00%	2,958.00	-	12/31/2014
4. Water/Sewer Infrastructure Ugrades*	240,865.00	12/31/2009	234,767.00	12/31/2014	0.00%	18,102.00	-	12/31/2014
5. Water/Sewer Infrastructure Ugrades*	28,000.00	12/31/2013	28,000.00	12/31/2014	0.00%		-	12/31/2014
6.							-	
7.								
8.								
9. * Purchased by Municipality								
10.								
11.								
12.								
Total	849,750.00		799,600.00			144,160.00	-	

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

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

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

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

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

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

(Do not crowd - add additional sheets)

Not Applicable

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
Total								

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

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

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

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

(Do not crowd - add additional sheets)

Not Applicable

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
Total			

## Sheet 66

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

WATER/SEWER UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	xxxxxxx	55,058.93
Received from 2013 Budget Appropriation *	xxxxxxx	10,000.00
	xxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxx	xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxx
		xxxxxxx
Balance December 31, 2013	65,058.93	xxxxxxx
	65,058.93	65,058.93

Not Applicable

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

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

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

**UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Water Utility Improvements and Other Related Expenses	325,000.00	325,000.00		
<b>Total</b>	325,000.00	325,000.00	-	-

	Debit	Credit
Balance January 1, 2013	xxxxxxxx	363.92
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2013 Budget Revenue		xxxxxxxx
Balance December 31, 2013	363.92	xxxxxxxx
	363.92	363.92



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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5.	Trial Balance - Federal and State Funds
6, 6a & 6c.	Trial Balance - Trust Funds / Schedule of Trust Fund Deposits & Reserves
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9. - 9c.	Cash Reconciliation
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UTILITIES ONLY

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