

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

POPULATION LAST CENSUS 7,677  
 NET VALUATION TAXABLE 2013 2,624,692,915  
 MUNICODE 0213

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
MUNICIPALITIES - FEBRUARY 10, 2014**

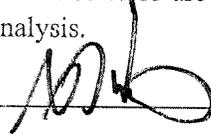
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

BOROUGH of EDGEWATER, County of BERGEN

**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.

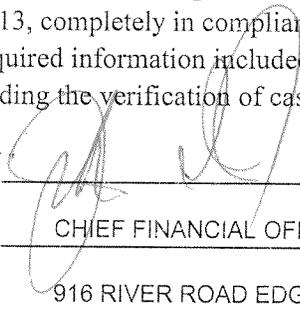
Name   
 Title AUDITOR

(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 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, JOSEPH IANNAONI, JR., am the Chief Financial Officer, License # 445, of the BOROUGH of EDGEWATER, County of BERGEN and that the statements annexed hereto and made part hereof are true statements of the financial condition of the Local Unit as at DECEMBER 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances 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 916 RIVER ROAD EDGEWATER, NJ 07020  
 Phone Number ( 201 ) 943-1700

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

**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

I have prepared the post - closing trial balances, related statements and analyses included in the accompanying Annual Financial Statements from the books of account and records made available to me by the BOROUGH of EDGEWATER 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 December 31, 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and 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:

N/A

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

FERRAIOLI, WIELKOTZ, CERULLO & CUVA  
\_\_\_\_\_  
(Firm Name)

401 WANAQUE AVE.  
\_\_\_\_\_  
(address)

POMPTON LAKES, N.J. 07442  
\_\_\_\_\_  
(address)

Certified by me

This 21<sup>st</sup> day of January, 2014

973-835-7900  
\_\_\_\_\_  
(Phone Number)

973-835-6631  
\_\_\_\_\_  
(Phone 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 2013 as required under N.J.A.C. 5:23-4.17.

Printed name: JOHN CAUDELMO

Signature: John Caudelmo

Certificate #: 005648

Date: 1/29/14

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%** ;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
9. The municipality has not applied for Extraordinary Aid for 2001.

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

Municipality: BOROUGH OF EDGEWATER  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet **ALL** 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 Edgewater  
Chief Financial Officer: Joseph Damiano, Jr  
Signature: [Signature]  
Certificate #: 440  
Date: 1/30/13

Fed I.D. #

BOROUGH OF EDGEWATER

Municipality

BERGEN

County

### Report of Federal and State Financial Assistance

### Expenditures of Awards

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
	Federal programs Expended ( administered by the state )	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>11446.25</u>	\$ <u>37340.01</u>	\$ _____

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

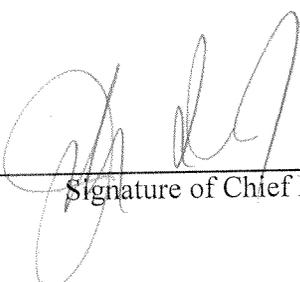
\_\_\_\_\_ Single Audit

\_\_\_\_\_ Program Specific Audit

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

Note: All local governments who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 24, 1997) and OMB 98-07. Expenditures are defined in Section 205 of OMB A-133.

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

  
\_\_\_\_\_  
Signature of Chief Financial Officer

1/30/14  
\_\_\_\_\_  
Date

**IMPORTANT !**

**READ INSTRUCTIONS**

**INSTRUCTION**

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2013 and that sheets 40 to 68 are unnecessary. **N/A**

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

**NOTE:**

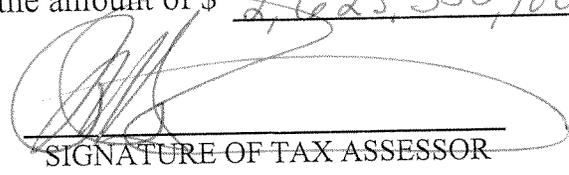
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2012**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2013 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 2,623,356,100.

  
SIGNATURE OF TAX ASSESSOR

BOROUGH OF EDGEWATER  
MUNICIPALITY

BERGEN  
COUNTY

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

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

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

Title of Account	Debit	Credit
CASH	5,581,285.91	
CHANGE FUND	450.00	
	<b>5,581,735.91</b>	
DUE FROM STATE OF N.J. - SENIOR CIT. AND VETS.	35,143.27	
RECEIVABLES WITH FULL RESERVES		
SEWER CHARGES RECEIVABLE	115,538.10	
2013 TAXES	1,349,993.35	
TAX TITLE LIENS	52,969.61	
PROPERTY ACQUIRED FOR TAXES -		
ASSESSED VALUATION	3,844,775.00	
REVENUE ACCOUNTS RECEIVABLE	17,049.00	
DUE FROM ESCROW TRUST FUND	30.00	
DUE FROM GENERAL CAPITAL FUND		
Total Receivables With Full Reserves	<b>5,380,355.06</b>	
DEFERRED CHARGES		
SPECIAL EMERGENCY AUTHORIZATIONS	177,000.00	
EMERGENCY AUTHORIZATION	290,000.00	
Total Deferred Charges	<b>467,000.00</b>	
APPROPRIATION RESERVES		1,246,696.99
ENCUMBRANCES PAYABLE		165,946.90
PREPAID TAXES		403,066.89
TAX OVERPAYMENTS		57,057.25
LIBRARY STATE AID		12,382.79
DUE TO General Capital fund		146,719.59
RESERVE FOR:		
BCUA		17,608.22
DUE TO GRANT FUND		144,981.66
VARIOUS RESERVES		43,614.02
BINGHAMTON REMOVAL		250,000.00

(DO NOT CROWD - ADD ADDITIONAL SHEETS)









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

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
ANIMAL LICENSE TRUST FUND		
CASH	44.84	
DUE TO STATE OF NEW JERSEY		53.80
RESERVE FOR EXPENDITURES	8.96	
	53.80	53.80
ESCROW TRUST FUND		
CASH	99,804.16	
INTERFUND - CURRENT FUND		30.00
RESERVE FOR ESCROW DEPOSITS		99,774.16
	99,804.16	99,804.16
OTHER TRUST FUNDS		
CASH	1,233,623.61	
DUE FROM CURRENT FUND - FIRE PREVENTON	9,183.00	
RESERVE FOR:		
CEMETERY BEQUEST		31,918.73
BULLET PROOF VEST		12,471.04
RECYCLING EXPENDITURES		125,031.98
DEDICATED FIRE PENALTIES		29,615.04
EDGEWATER CARES		-
CULTURAL/HISTORICAL		1,147.76
FERRY PERFORMANCE SECURITY		195,290.25
OPEN SPACE		-
COAH		502,846.96
RCA		332,196.82
BERGEN COUNTY CDA TRUST		100.00
MUNICIPAL ALLIANCE TRUST		12,162.03
FLEXIBLE SPENDING TRUST		25.00
SHADE TREE TRUST		1.00
	1,242,806.61	1,242,806.61

(DO NOT CROWD - ADD ADDITIONAL SHEETS)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2012	(1) \$	2,000.00
		<u>          x          </u>
		25%
	(2) \$	500.00
Municipal Public Defender Trust Cash Balance DECEMBER 31, 2013	(3) \$	

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

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

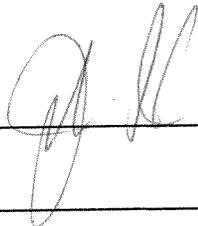
The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer:

Signature:

Certificate #:

Date:

  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
1. <u>Escrow</u>	\$ 104,423.55	121,380.97	126,030.36	\$ 99,774.16
2. <u>Cementary Bequest</u>	31,918.73	-	-	31,918.73
3. <u>Bullet Proof Vests</u>	13,346.04	-	875.00	12,471.04
4. <u>Recycling</u>	146,605.42	72,264.26	93,837.70	125,031.98
5. <u>Fire Prevention</u>	29,564.52	51.02	-	29,615.54
6. <u>Edgewater Cares</u>	2,441.81	2.46	2,444.27	-
7. <u>Cultural/Historical Society</u>	1,144.90	2.86	-	1,147.76
8. <u>Ferry Performance Security</u>	195,242.13	48.12	-	195,290.25
9. <u>Open Space</u>	366.84	0.87	367.71	(0.00)
10. <u>COAH</u>	511,070.70	50.76	8,274.50	502,846.96
11. <u>RCA</u>	332,196.82	-	-	332,196.82
12. <u>Bergen County CDA Trust</u>	100.00	-	-	100.00
13. <u>Municipal Alliance Trust</u>	17,781.03	2,426.69	8,045.69	12,162.03
14. <u>Flexible Spending Trust</u>	1,500.00	225.00	1,700.00	25.00
15. <u>Shade Tree Trust</u>		1.00	-	1.00
16. <u>Animal License Expenditures</u>	32.04	2,763.00	2,804.00	(8.96)
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
31. _____				
<b>Totals:</b>	<b>\$ 1,387,734.53</b>	<b>\$ 199,217.01</b>	<b>\$ 244,379.23</b>	<b>\$ 1,342,572.31</b>

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Jan. 1, 2013	Receipts				Disbursements	Balance Dec. 31, 2013
		Assessment and Liens	Current Budget	Other			
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
							-
							-
							-
							-
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
							-
							-
							-
							-
Other Liabilities							-
Trust Surplus							-
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
							-
							-
							-
							-

\* Show as red figure

# TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	5,493,420.54	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	5,493,420.54
CASH	7,079,876.19	
GRANT RECEIVABLES	2,268,903.38	
DUE FROM FEMA	217,808.00	
DUE FROM DEPT. OF HOMELAND SECURITY	1.00	
WASTEWATER TRUST ACCOUNTS RECEIVABLE	53,732.00	
DUE FROM INFRASTRUCTURE TRUST FUND	140,602.50	
INTERFUND - MARINA UTILITY CAPITAL	50,000.00	
INTERFUND - CURRENT FUND	146,719.59	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	16,257,306.11	
UNFUNDED	25,668,420.54	
SERIAL BONDS PAYABLE		4,744,000.00
REFUNDING BONDS PAYABLE		7,450,000.00
INFRASTRUCTURE TRUST LOAN		1,375,000.00
INFRASTRUCTURE FUND LOAN		2,008,891.31
GREEN TRUST LOAN - VETERAN'S FIELD		302,414.80
CAPITAL LEASES PAYABLE		377,000.00
BOND ANTICIPATION NOTES PAYABLE		20,175,000.00
RESERVE FOR PAYMENT OF DEBT		
NJEIT Trust Loan (2010A)		3,750.00
Borough Hall Historical Renovations/Imps.		382,565.00
Ord. 1366		88,120.41
Ord. 1426		350,000.00
Ord. 1407 - Notes		61,410.88
Ord. 1381/1387		79,139.38
Grand Cove Marina (Ord. 1226,1272,1327)		375,251.15
Ord. 1443		11,419.61
Ord. 1482 (Road Resurfacing)		100,000.00
	<b>57,376,789.85</b>	<b>43,377,383.08</b>

(DO NOT CROWD - ADD ADDITIONAL SHEETS)





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

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

<b>BANK OF AMERICA</b>	
CURRENT - A/C 10049	1,859,239.64
CURRENT - A/C 4034007029	740,568.07
REGIONAL CONTRIBUTIONS AGREEMENT - A/C 4703014840	332,196.82
EDGEWATER CEMETERY - A/C 169501019	31,918.73
BULLET PROOF VEST FUND - A/C 4703008948	12,438.04
RECYCLING TRUST FUND - A/C 4703005469	125,031.98
ESCROW TRUST - A/C 999020943	122,257.20
DOG LICENSE TRUST FUND - A/C 469000333	27.24
PUBLIC ASSISTANCE TRUST FUND II - A/C 469000414	52,916.28
<b>TD BANK</b>	
SEWER CONNECTION FEES - CD#1760170007	130,213.37
FERRY PERFORMANCE SECURITY TRUST - A/C 3452040747	195,290.25
BERGEN COUNTY CDA TRUST - A/C 425-2307991	100.00
CURRENT - A/C 1023306	4,175,054.69
GREEN ACRES TRUST - A/C 345-2138089	410,483.66
MARINA OPERATING - A/C 64-4000112	242,810.21
MARINA CAPITAL - A/C 426-6010746	40,679.65
FLEXIBLE SPENDING TRUST - A/C 426-6012172	25.00
MUNICIPAL ALLIANCE TRUST - A/C 426-2350584	12,145.63
SHADE TREE TRUST - A/C 428-7452638	1.00
<b>CAPITAL ONE BANK</b>	
CURRENT - CD#340232	
<b>PNC BANK</b>	
DEVELOPMENT FEES/COAH - A/C 80-4379-8151	503,354.46
CAPITAL FUND - A/C 81-0024-8093	6,688,346.40
	<b>15,675,098.32</b>

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.





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

Grant	Balance Jan. 1, 2013	Transferred from 2013		Expended	Cancel	Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87			
CLEAN COMMUNITIES	16,123.72					16,123.72
CLEAN COMMUNITIES	17,085.69					17,085.69
	-					-
MUNICIPAL ALLIANCE	5,578.75					5,578.75
ALCOHOL EDUCATION	3,787.81					3,787.81
BODY ARMOR	6,051.94					6,051.94
DOJ-POLICE	8,225.00			8,225.00		-
RECYCLING GRANT	64,480.11					64,480.11
CLEAN COMMUNITIES	-	16,377.18		16,377.18		-
CLEAN COMMUNITIES	-		19,228.13	16,253.94		2,974.19
ALCOHOL EDUCATION	-	1,618.89				1,618.89
	-					-
DOJ-POLICE	-		5,160.16	3,221.25		1,938.91
MUNICIPAL ALLIANCE	-	3,828.43		3,828.43		-
MUNICIPAL ALLIANCE	-	9,691.94		880.46		8,811.48
	-					-
	-					-
	-					-
<b>Totals</b>	<b>121,333.02</b>	<b>31,516.44</b>	<b>24,388.29</b>	<b>48,786.26</b>	<b>-</b>	<b>128,451.49</b>



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

Grant	Balance Jan. 1, 2013	Transferred to 2013		Received	Balance Dec. 31, 2013
		Budget	Budget Appropriations Appropriations By 40a:4-87		
BODY ARMOR	-			3,696.62	3,696.62
ALCOHOL EDUCATION & REHAB FUND	1,618.89	1,618.89		2,533.19	2,533.19
MUNICIPAL ALLIANCE	3,828.43	3,828.43			-
	-	-			-
	-	-			-
	-	-			-
RECYCLING GRANT	-	-		14,345.46	14,345.46
	-	-			-
CLEAN COMMUNITIES	16,377.18	16,377.18			-
<b>Totals</b>	<b>21,824.50</b>	<b>21,824.50</b>	<b>-</b>	<b>20,575.27</b>	<b>20,575.27</b>

**\*LOCAL DISTRICT SCHOOL TAX**

		DEBIT	CREDIT
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001- 00	XXXXXXXXXX	739,769.49
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002- 00	XXXXXXXXXX	
Levy School Year January 1, 2013 - December 31, 2013		XXXXXXXXXX	16,154,962.00
Levy Calendar Year		XXXXXXXXXX	
Paid		16,894,731.49	
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003- 00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004- 00		XXXXXXXXXX
*Not Including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		16,894,731.49	16,894,731.49
# Must Include unpaid requisitions			

**MUNICIPAL OPEN SPACE TAX**

		DEBIT	CREDIT
Balance January 1, 2013	85045- 00	XXXXXXXXXX	366.84
2013 Levy:	81105- 00	XXXXXXXXXX	
Added Levy			
Interest Earned		XXXXXXXXXX	
Expenditures		366.84	XXXXXXXXXX
Balance Decemer 31, 2013	85046- 00		XXXXXXXXXX
		366.84	366.84

## 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	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	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 <span style="float: right;">80003- 01</span>	XXXXXXXXXX	3,575.13
Due County for Added and Omitted Taxes <span style="float: right;">80003- 02</span>	XXXXXXXXXX	
Levy:	XXXXXXXXXX	XXXXXXXXXX
General County <span style="float: right;">80003- 03</span>	XXXXXXXXXX	7,004,811.98
County Library <span style="float: right;">80003- 04</span>	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	77,592.11
Due County for Added and Omitted Taxes <span style="float: right;">80003- 05</span>	XXXXXXXXXX	12,404.89
Paid	7,085,979.22	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	12,404.89	XXXXXXXXXX
	7,098,384.11	7,098,384.11

## SPECIAL DISTRICT TAXES

	DEBIT	CREDIT
Balance January 1, 2013 <span style="float: right;">80003 - 06</span>	XXXXXXXXXX	
Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - <span style="float: right;">81108 - 00</span>	XXXXXXXXXX	XXXXXXXXXX
Sewer - <span style="float: right;">81111 - 00</span>	XXXXXXXXXX	XXXXXXXXXX
Water - <span style="float: right;">81112 - 00</span>	XXXXXXXXXX	XXXXXXXXXX
Garbage - <span style="float: right;">81109 - 00</span>	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total Levy <span style="float: right;">80003 - 07</span>	XXXXXXXXXX	-
Paid <span style="float: right;">80003 - 08</span>		XXXXXXXXXX
Balance December 31, 2013 <span style="float: right;">80003 - 09</span>	-	XXXXXXXXXX
	-	-

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	xxxxxxxxxxx	12,382.79
State Library Aid Received	80004 - 02	xxxxxxxxxxx	
Expended	80004 - 09		xxxxxxxxxxx
Balance December 31, 2013	80004 - 10	12,382.79	
		12,382.79	12,382.79

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

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

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

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

## STATEMENT OF GENERAL BUDGET REVENUES 2013

Source		Budget -09	Realized -09	Excess or Deficit * -09
Surplus Anticipated	80101-	1,730,000.00	1,730,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget		2,529,475.44	3,280,350.84	750,875.40
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
DOJ-POLICE		5,160.16	5,160.16	-
CLEAN COMMUNITIES		19,228.13	19,228.13	-
Total Miscellaneous Revenue Anticipated	80103-	2,553,863.73	3,304,739.13	750,875.40
Receipts from Delinquent Taxes	80104-	975,000.00	1,000,567.54	25,567.54
				-
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	18,438,465.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax		996,415.00		
Total Amount to be Raised by Taxation	80107-	19,434,880.00	19,298,045.48	(136,834.52)
		24,693,743.73	25,333,352.15	639,608.42

## ALLOCATION OF CURRENT TAX COLLECTIONS

		DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108 - 00	xxxxxxxxxx	41,457,816.46
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109 - 00	16,154,962.00	xxxxxxxxxx
Regional School Tax	80119 - 00		xxxxxxxxxx
Regional High School Tax	80110 - 00		xxxxxxxxxx
County Tax	80111 - 00	7,082,404.09	xxxxxxxxxx
Due County for Added and Omitted Taxes	80112 - 00	12,404.89	xxxxxxxxxx
Special District Taxes	80113 - 00		xxxxxxxxxx
Municipal Open Space Tax	80120 - 00		xxxxxxxxxx
Reserve for Uncollected Taxes	80114 - 00	xxxxxxxxxx	1,090,000.00
Deficit in Required Collection of Current Taxes (or)	80115 - 00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116 - 00	19,298,045.48	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117 - 00		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118 - 00	xxxxxxxxxx	
		42,547,816.46	42,547,816.46

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



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	24,669,355.44
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	24,388.29
Appropriated for 2013 (Budget Statement Item 9)	80012-03	24,693,743.73
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	381,000.00
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>25,074,743.73</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>25,074,743.73</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	22,373,870.29
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,090,000.00
Reserved	80012-10	1,246,696.99
<b>Total Expenditures</b>	<b>80012-11</b>	<b>24,710,567.28</b>
Unexpended Balances Canceled (see footnote)		364,176.45

**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)		
<b>Total Authorizations</b>		
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

**RESULTS OF 2013 OPERATION  
CURRENT FUND**

		Debit	Credit
<b>Excess of anticipated Revenues:</b>		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013 - 01	XXXXXXXXXX	750,875.40
Delinquent Tax Collections	80013 - 02	XXXXXXXXXX	25,567.54
		XXXXXXXXXX	
Required Collection of Current Taxes	80013 - 03	XXXXXXXXXX	-
Unexpended Balances of 2013 Budget Appropriations	80013 - 04	XXXXXXXXXX	364,176.45
Miscellaneous Revenues Not Anticipated	81113 -	XXXXXXXXXX	977,927.01
Miscellaneous Revenues Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114 -	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120 -	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013 - 05	XXXXXXXXXX	522,237.79
Prior Years Interfunds Returned in 2013	80013 - 06	XXXXXXXXXX	
<b>LIABILITIES CANCELED</b>		XXXXXXXXXX	
<b>GRANT RESERVES CANCELLED</b>		XXXXXXXXXX	
<b>GRANT RECEIVABLES CANCELED</b>		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance July 1, 2012	80013 - 07	-	XXXXXXXXXX
Balance June 30, 2013	80013 - 08	XXXXXXXXXX	-
<b>Deficit in Anticipated Revenues:</b>		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013 - 09		XXXXXXXXXX
Delinquent Tax Collections	80013 - 10	-	XXXXXXXXXX
			XXXXXXXXXX
Required Collections of Current Taxes	80013 - 11	136,834.52	XXXXXXXXXX
Interfund Advances Originating in 2013	80013 - 12		XXXXXXXXXX
Refund Prior Year Revenue			XXXXXXXXXX
<b>GRANT RECEIVABLES CANCELED</b>		430,118.73	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013 - 14	2,073,830.94	XXXXXXXXXX
		2,640,784.19	2,640,784.19





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

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 42,738,296.67
or		
(Abstract of Ratables)	82113-00	_____
2. Amount of Levy Special District Taxes	82102-00	_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$ 74,704.95
5a. Subtotal 2013 Levy	\$ 42,813,001.62	
5b. Reductions due to tax appeals**	\$ _____	
5c. Total 2013 Tax Levy	82106-00	\$ 42,813,001.62
6. Transferred to Tax Title Liens	82107-00	\$ 5,191.81
7. Transferred to Foreclosed Property	82108-00	_____
8. Remitted, Abated or Canceled	82109-00	_____
9. Discount Allowed	82110-00	_____
10. Collected in Cash: In 2012	82121-00	\$ 280,913.27
In 2013 *	82122-00	\$ 41,154,653.19
Homestead Benefit Credit		_____
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 22,250.00
Total To Line 14	82111-00	\$ 41,457,816.46
11. Total Credits		\$ 41,463,008.27
12. Amount Outstanding December 31, 2013	82120-00	\$ 1,349,993.35
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5) is 96.83%	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	\$ 41,457,816.46
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	_____
To Current Taxes Realized in Cash (Sheet 17)	\$ 41,457,816.46

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. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

\* Include overpayments applied as part of 2013 collections.

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

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

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

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

**(1) Utilizing Accelerated Tax Sale**

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

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

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

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

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

---

---

**(2) Utilizing Tax Levy Sale**

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

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

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

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

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

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	35,838.27	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	4,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	18,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions REFUNDED Tax Collector		XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6. Veterans Deductions Disallowed By Tax Collector		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	22,945.00
10.		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	35,143.27
Due To State of New Jersey	-	XXXXXXXXXX
	<b>58,088.27</b>	<b>58,088.27</b>

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

2013 Senior Citizens and Veterans Deductions Allowed

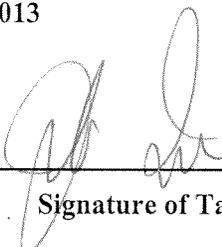
Line 2	4,000.00		4,000.00
Line 3	18,250.00		18,250.00
Line 4 & 5	-		-
Sub - Total	22,250.00		22,250.00
Less: Line 6 & 7	-		-
To Item 10, Sheet 22	22,250.00		22,250.00

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

		Debit	Credit
<b>Balance January 1, 2013</b>		XXXXXXXXXX	
<b>Taxes Pending Appeals</b>		XXXXXXXXXX	XXXXXXXXXX
<b>Interest Earned on Taxes Pending Appeals</b>		XXXXXXXXXX	XXXXXXXXXX
<b>Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)</b>		XXXXXXXXXX	
<b>Interest Earned on Taxes Pending State Appeals</b>		XXXXXXXXXX	
<b>Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)</b>			XXXXXXXXXX
<b>Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)</b>			XXXXXXXXXX
<b>Balance December 31, 2013</b>		-	XXXXXXXXXX
<b>Taxes Pending Appeals *</b>		XXXXXXXXXX	XXXXXXXXXX
<b>Interest Earned on Taxes Pending Appeals</b>		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 General Appropriations (item 8(L) budget sheet 29) | \$ _____ |
| 2. Taxes not Included in the Budget (AFS 25, items 2 thru 7)   | \$ _____ |
| Total  | \$ _____ |
| 3. Less: Anticipated Revenues (item 5, budget sheet 11)        | \$ _____ |
| 4. Cash Required   | \$ _____ |
| 5. Total Required at _____% (item 4+6)                         | \$ _____ |
| 6. Reserve for Uncollected Taxes (item E above)                | \$ _____ |

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
<b>1. Balance January 1, 2013</b>			1,048,345.34	XXXXXXXXXX
A. Taxes	83102 - 00	1,000,298.87	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103 - 00	48,046.47	XXXXXXXXXX	XXXXXXXXXX
<b>2. Canceled:</b>			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105 - 00	XXXXXXXXXX	
B. Tax Title Liens		83106 - 00	XXXXXXXXXX	
<b>3. Transferred to Foreclosed Tax Title Liens:</b>			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108 - 00	XXXXXXXXXX	
B. Tax Title Liens		83109 - 00	XXXXXXXXXX	
<b>4. Added Taxes</b>			83110 - 00	XXXXXXXXXX
<b>5. Added Tax Title Liens</b>			83111 - 00	XXXXXXXXXX
<b>6. Adjustment between Taxes (Other than current year) and Tax Title Liens:</b>			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104 - 00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		83107 - 00	(1)	XXXXXXXXXX
<b>7. Balance Before Cash Payments</b>			XXXXXXXXXX	1,048,345.34
<b>8. Totals</b>			1,048,345.34	1,048,345.34
<b>9. Balance Brought Down</b>			1,048,345.34	XXXXXXXXXX
<b>10. Collected:</b>			XXXXXXXXXX	1,000,567.54
A. Taxes	83116 - 00	1,000,298.87	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117 - 00	268.67	XXXXXXXXXX	XXXXXXXXXX
<b>11. Interest and Costs - 2013 Tax Sale</b>			83118 - 00	XXXXXXXXXX
<b>12. 2013 Taxes Transferred to Liens</b>			83119 - 00	5,191.81
<b>13. 2013 Taxes</b>			83123 - 00	1,349,993.35
<b>14. Balance December 31, 2013</b>			XXXXXXXXXX	1,402,962.96
A. Taxes	83121 - 00	1,349,993.35	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122 - 00	52,969.61	XXXXXXXXXX	XXXXXXXXXX
<b>15. Totals</b>			2,403,530.50	2,403,530.50

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No.10 divided by Item No. 9 is 95.44%)

17. Item No. 14 multiplied by percentage shown above is \$ 1,338,987.85 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	3,844,775.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103 - 00		XXXXXXXXXX
4. Taxes Receivable	84104 - 00		XXXXXXXXXX
5A.	84102 - 00		XXXXXXXXXX
5B.	84105 - 00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106 - 00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107 - 00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109 - 00	XXXXXXXXXX	
10. Contract	84110 - 00	XXXXXXXXXX	
11. Mortgage	84111 - 00	XXXXXXXXXX	
12. Loss on Sales	84112 - 00	XXXXXXXXXX	
13. Gain on Sales	84113 - 00		XXXXXXXXXX
14. Balance December 31, 2013	84114 - 00	XXXXXXXXXX	3,844,775.00
		3,844,775.00	3,844,775.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

		Debit	Credit
20. Balance July 1, 2012	84120 - 00		XXXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121 - 00		XXXXXXXXXX
22. Collected *	84122 - 00	XXXXXXXXXX	
23.	84123 - 00	XXXXXXXXXX	
24. Balance December 31, 2013	84124 - 00	XXXXXXXXXX	-
		-	-

Analysis of Sale of Property:  
Total Cash Collected in 2013

(84125 - 00)

Realized in 2013 Budget

To Results of Operation (Sheet 19)

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**

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

<u>Caused By</u>	Amount Dec 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013	Balance as at <u>Dec. 31, 2013</u>
1. Emergency Authorization - Municipal *	\$300,000.00	\$300,000.00	\$290,000.00	\$ 290,000.00
2. Emergency Authorizations - Schools				\$ -
3. _____				\$ -
4. _____				\$ -
5. _____				\$ -
6. _____				\$ -
7. _____				\$ -
8. _____				\$ -
9. _____				\$ -
10. _____				\$ -

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN  
FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>SFY 2014</u>
1. _____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____



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

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

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

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

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance December 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	XXXXXXXX	12,794,000.00	
Issued	80033 - 02	XXXXXXXX		
Paid	80033 - 03	600,000.00	XXXXXXXX	
Refunded Bonds				
Outstanding, December 31, 2013	80033 - 04	12,194,000.00	XXXXXXXX	
		12,794,000.00	12,794,000.00	
2014 Bond Maturities - General Capital Bonds			80033 - 05	\$ 1,360,000.00
2014 Interest on Bonds *		80033 - 06	\$ 435,835.00	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding July 1, 2012	80033 - 07	XXXXXXXX		
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09		XXXXXXXX	
Outstanding, December 31, 2013	80033 - 10	-	XXXXXXXX	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033 - 11	
2014 Interest on Bonds *		80033 - 12		
Total "Interest on Bonds - Debt Service " (*Items)				\$ 435,835.00

**LIST OF BONDS ISSUED DURING 2013**

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

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

		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 Bond Maturities - General Capital Bonds			80033 - 05	
2014 Interest on Bonds *		80033 - 06		
<b>INFRASTRUCTURE TRUST LOAN</b>				
Outstanding January 1, 2013	80033 - 07	XXXXXXXXXX	3,658,131.31	
Issued	80033 - 08	XXXXXXXXXX		
Paid	80033 - 09	274,240.00	XXXXXXXXXX	
Outstanding, December 31, 2013	80033 - 10	3,383,891.31	XXXXXXXXXX	
		3,658,131.31	3,658,131.31	
2014 LOAN Maturities			80033 - 11	270,947.17
2014 Interest on LOANS *		80033 - 12	65,968.76	
Total - Interest on Loans - Debt Service" (*Items)				\$ 65,968.76

**LIST OF LOANS ISSUED DURING 2013**

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

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033 - 01	XXXXXXXX		
Issued	80033 - 02	XXXXXXXX		
Paid	80033 - 03		XXXXXXXX	
Outstanding, December 31, 2013	80033 - 04	-	XXXXXXXX	
		-	-	
2014 Bond Maturities - General Capital Bonds			80033 - 05	
2014 Interest on Bonds *		80033 - 06		
<b>GREEN TRUST LOAN</b>				
Outstanding January 1, 2013	80033 - 07	XXXXXXXX	320,961.13	
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09	18,546.33	XXXXXXXX	
Outstanding, December 31, 2013	80033 - 10	302,414.80	XXXXXXXX	
		320,961.13	320,961.13	
2014 LOAN Maturities			80033 - 11	18,919.10
2014 Interest on LOANS *		80033 - 12	5,954.17	
Total - Interest on Loans - Debt Service" (*Items)				\$ 5,954.17

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

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
<b>Total</b>	<b>80035 -</b>	<b>\$ -</b>		

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

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036 -	\$290,000.00	\$ 2,900.00
2. Special Emergency Notes	80037 -	\$153,000.00	\$ 1,530.00
3. Tax Anticipation Notes	80038 -		
4. Interest on Unpaid State and County Taxes	80039 -		
5.			
6.			

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

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. 1372: Dredging of the Edgewater Marina	2,800,000.00	Aug. 22, 2008	2,198,713.00	Jul. 25, 2014	1.25%	35,443.00	27,483.91	Jul. 25, 2014
2. 1382: Dredging of Edgewater Marina	1,999,300.00	Aug. 22, 2008	1,842,802.00	Jul. 25, 2014	1.25%	25,308.00	23,035.03	Jul. 25, 2014
3. 1381: Various Capital Improvements	1,795,500.00	Aug. 21, 2009	1,630,122.00	Jul. 25, 2014	1.25%	82,689.00	20,376.53	Jul. 25, 2014
4. 1387: Amend 1381: Various Capital Imps.	147,000.00	Aug. 21, 2009	133,458.00	Jul. 25, 2014	1.25%	6,771.00	1,668.23	Jul. 25, 2014
5. 1407: Barrier Free Ramp Improvements	123,500.00	Aug. 21, 2009	110,500.00	Jul. 25, 2014	1.25%	6,500.00	1,381.25	Jul. 25, 2014
6. 1423: Improvements to Undercliff Avenue	42,500.00	Aug. 13, 2010	40,200.00	Jul. 25, 2014	1.25%	2,300.00	502.50	Jul. 25, 2014
7. 1426: Acq. of various equipment for								
8. new municipal complex	237,500.00	Aug. 13, 2010	219,230.00	Jul. 25, 2014	1.25%	12,500.00	2,740.38	Jul. 25, 2014
9. 1443: Reconstruction of Roads	107,350.00	Aug. 12, 2011	107,350.00	Jul. 25, 2014	1.25%	5,650.00	1,341.88	Jul. 25, 2014
10. 1450: Borough Hall Phase II Improvements	249,945.00	Aug. 12, 2011	249,945.00	Jul. 25, 2014	1.25%	8,619.00	3,124.31	Jul. 25, 2014
11. 1357: Acq. of a New Municipal Complex/								
12. Police Station	5,000,000.00	Dec. 6, 2011	5,000,000.00	Jul. 25, 2014	1.25%	63,291.00	62,500.00	Jul. 25, 2014
13. 1474: Imps. to Veteran's Field	8,098,555.00	Jul. 27, 2012	8,098,555.00	Jul. 25, 2014	1.25%		101,231.94	Jul. 25, 2014
14. 1482: Various Improvements	544,125.00	Jul. 26, 2013	544,125.00	Jul. 25, 2014	1.25%		6,801.56	Jul. 25, 2014
<b>Totals</b>	<b>21,145,275.00</b>		<b>20,175,000.00</b>			<b>249,071.00</b>	<b>252,187.50</b>	

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 SFY 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.

80051 - 01

80051 - 02

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14.	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 **	
<b>Totals</b>									

Memo: \* See Sheet 33 for clarification of "Original Date of Issue"  
 Assessment Notes with an original date of issue of SFY 1999 or prior must be appropriated in full in the SFY 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.  
 \*\* Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

80051 - 01      80051 - 02

(Do not crowd - add additional sheets)

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding December 31, 2013	2014 Budget Requirements		
		For Principal	For Interest/Fees	
1. 2012 Refunding of 2003 issuance	377,000.00	35,000.00	7,255.30	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
<b>Total</b>	<b>\$ 377,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ 7,255.30</b>	

80051 - 01

80051 - 02

(Do not crowd - add additional sheets)

## 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
1299 Various Capital Improvements	44,744.45	(0.00)		39,337.95		5,406.50	(0.00)
1326 Various Capital Improvements	929,553.15	-				929,553.15	-
1357: Acq. Of a new Municipal Complex/Police Station		305,886.22		24,043.17			281,843.05
1366: Separation of combined sewers	160,152.48	748,519.18			(48,537.50)	111,614.98	748,519.18
1372/1382/1400: Dredging of the Edgewater Marina							-
1381/1387: Various Capital Improvements		587,127.89		3,000.00			584,127.89
1398: Acq/Installation of clock Grand Cove Marina	40,191.71	-				40,191.71	-
1401: Undercliff Ave Streetscape	91,080.43	-				91,080.43	-
1407: Barrier Free Improvements-River Road	-	65,421.28				-	65,421.28
1413: Refunding Bond Ordinance	-	283,430.41				-	283,430.41
1418: Sewer Repairs	136,633.58	33,750.00				136,633.58	33,750.00
1420: Sanitary Sewer Repairs	38,346.80	45,000.00		(61,603.78)	(15,875.00)	84,075.58	45,000.00
1423/1449: Improvements to Undercliff Avenue	74,136.25	42,750.00		67,098.89		7,037.36	42,750.00
1426: Acquisition of various equipment for new municipal complex							
		140,547.09		2,000.00			138,547.09
1438: Drainage Improvements, Old River Road	50,761.37	-		646.25		50,115.12	-
1443: Reconst. of Roads (Lasher Land/Oldwood Rd)		803.34					803.34
1446: Various Acquisitions and Improvements	145,421.55	-		5,451.00		139,970.55	-

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

## 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
1450: Borough Hall Phase II Improvements	638,063.95	251,750.00		834,024.66		-	55,789.29
1457: Imps. To Beverly Place Retaining Wall	-	106,412.27		93,474.58		-	12,937.69
1460: Imps. To the DPW and Community Center Parking Lots	6,097.12	161,500.00					
1463: Refunding Bond Ordinance	-	903,684.11				6,097.12	161,500.00
1464: Improvements to the Municipal Pool	2,581.47	61,750.00		4,545.00		-	903,684.11
						-	59,786.47
1474: Improvements to Veteran's Field	-	7,245,662.44		1,390,868.05		-	5,854,794.39
1477: Repairs to Fire Co. 1	100,000.00	-				100,000.00	-
1482: Various Improvements	258,921.22	544,500.00		340,617.45		-	462,803.77
1484: Bulkhead Repairs at Edgewater Marina	290,316.07	-		870.96		289,445.11	-
1488/1497: Acq. of Rescue Boat for Fire Dept.			510,000.00	487,388.43			22,611.57
1489/1496: Repairs to the Edgewater Marina			300,000.00	251,897.00			48,103.00
1498: Acquisition of a Trailer Mounted Generator			65,000.00	59,216.70			5,783.30
1499: Impr. to the Bulkhead at the Edgewater Marina			125,000.00	384.61		5,865.39	118,750.00
1502: Various Acquisitions and Improvements			983,000.00	1,792.32		47,357.68	933,850.00
							-
	3,007,001.60	11,528,494.23	1,983,000.00	3,545,053.24	(64,412.50)	2,044,444.26	10,864,585.83

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



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

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

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

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

**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Ord. 1488/1497 Acquisition of Rescue Boat for Fire Department	510,000.00	121,000.00	389,000.00	6,547.00
Ord. 1489/1496 Repairs to the Edgewater Marina	300,000.00	285,000.00	15,000.00	15,000.00
Ord. 1498 Acquisition of a Trailer Mounted Generator	65,000.00	61,750.00	3,250.00	3,250.00
Ord. 1499 Impr. to the Bulkhead at Edgewater Marina	125,000.00	118,750.00	6,250.00	6,250.00
Ord. 1502 Various Acq. and Improvements	983,000.00	933,850.00	49,150.00	49,150.00
<b>Total 80032 -00</b>	<b>1,983,000.00</b>	<b>1,520,350.00</b>	<b>462,650.00</b>	<b>80,197.00</b>

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

Grants Receivable - Department of Homeland Security	382,453.00
Capital Improvement Fund	80,197.00
	462,650.00

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

		Debit	Credit
Balance - January 1, 2013	80029 -01	XXXXXXXXXX	164,159.81
Funded Improvement Authorizations cancelled		XXXXXXXXXX	
Premium on Note Sale		XXXXXXXXXX	177,908.20
Old Voided Checks			
Appropriated to Finance Improvement Authorizations	80029 -02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029 -03		XXXXXXXXXX
Balance - December 31, 2013	80029 -04	342,068.01	XXXXXXXXXX
		342,068.01	342,068.01

**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.



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

**UTILITIES ONLY**

**Note:**

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









# STATEMENT OF WATER UTILITY BUDGET - 2013

## BUDGET REVENUES

Source		Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated	91301-			-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			-
Rents	91303-			-
Fire Hydrant Service	91304-			-
Miscellaneous	91305-			-
				-
				-
				-
Added by N.J.S. 40A:4-87: (List)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
				-
Subtotal		-	-	-
Deficit (General Budget)**	91306-			-
	91307-	-	-	-

\*\*Amount in "Received in Cash" Column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

## STATEMENT OF BUDGET APPROPRIATIONS 2013

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

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

# STATEMENT OF 2013 OPERATION WATER UTILITY

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

Section 2 should be filled out in every case.

## SECTION 1:

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

## 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 1999 for an Anticipated Deficit in the Water Utility for 2012:

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

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

**RESULTS OF 2013 OPERATIONS - WATER UTILITY**

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXXXXX	
Deficit in Anticipated Revenue		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	-	-

**OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
Excess in Results of 2013 Operations	XXXXXXXXXX	
Amount Appropriated in 2013 Budget - Cash		XXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2013	-	XXXXXXXXXX
	-	-

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

Cash		
Investments		
Interfund Accounts Receivable		
Subtotal		-
Deduct Cash Liabilities Marked with "C" on Trial Balance		
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		-
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		-

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.

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

# SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance JUNE 30, 2012

\_\_\_\_\_

Increased by:

Water Rents Levied

\_\_\_\_\_

Decreased by:

Collections

\_\_\_\_\_

Overpayments applied

\_\_\_\_\_

Transfer to Water Liens

\_\_\_\_\_

Other

\_\_\_\_\_

\$ -

Balance December 31, 2013

\$ -

---

---

## SCHEDULE OF WATER UTILITY LIENS

Balance JUNE 30, 2012

\_\_\_\_\_

Increased by:

Transfers from Accounts Receivable

\_\_\_\_\_

Penalties and Costs

\_\_\_\_\_

Other

\_\_\_\_\_

\$ -

Decreased by:

Collections

\_\_\_\_\_

Other

\_\_\_\_\_

\$ -

Balance JUNE, 2013

\$ -

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**WATER UTILITY FUND**

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

<u>Caused By</u>	<u>Amount JUNE 30, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at December 31, 2013</u>
1. Emergency Authorization - Municipal *				\$ -
2. Emergency Authorizations - Schools				\$ -
3. _____				\$ -
4. _____				\$ -
5. _____				\$ -
6. _____				\$ -
7. _____				\$ -
8. _____				\$ -
9. _____				\$ -
10. _____				\$ -

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN  
FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

	Debit	Credit	2014 Debt Service
Outstanding JULY 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding JUNE 30, 2013	-	XXXXXXXXXX	
	-	-	
<b>2014 Bond Maturities - Assessment Bonds</b>			
2014 Interest on Bonds *			
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding JULY 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding JUNE 30, 2013	-	XXXXXXXXXX	
	-	-	
<b>2014 Bond Maturities - Capital Bonds</b>			
2014 Interest on Bonds *			

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2014 Interest on Bonds *	
Less: Interest Accrued to 06/30/12 (Trial Balance)	
Subtotal	-
Add: Interest to be Accrued as of 06/30/13	
Required Appropriation 2014	-

**LIST OF BONDS ISSUED DURING 2013**

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding JUNE 30, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement	
						For Principal	For Interest **
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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.

<b>INTEREST ON NOTES - WATER UTILITY BUDGET</b>
2014 Interest on Notes
Less: Interest Accrued to 12/31/12 (Trial Balance)
Subtotal
Add: Interest to be Accrued as of 12/31/13
Required Appropriation - 2014

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding JUNE 30, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.	-		-			-		

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

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

Utility Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 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".



# WATER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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



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 -MARINA 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
MARINA Operating:		
Cash	242,239.70	
Due From Marina Capital	670.39	
Appropriation Reserves		35,257.95
Encumbrances		16,672.17
		51,930.12 "C"
Fund Balances		190,979.97
	242,910.09	242,910.09
MARINA CAPITAL:		
CASH	40,389.65	
DUE FROM FEMA	276,868.65	
FIXED CAPITAL AUTHORIZED AND UNCOMPLETED	1,192,996.50	
Deferred Reserve for Amortization		742,996.50
DUE TO MARINA OPERATING		670.39
DUE TO GENERAL CAPITAL FUND		50,000.00
IMPROVEMENT AUTHORIZATION-FUNDED		223,874.44
IMPROVEMENT AUTHORIZATION-UNFUNDED		39,511.47
NOTE PAYABLE		450,000.00
FUND BALANCE		3,202.00
	1,510,254.80	1,510,254.80

(DO NOT CROWD - ADD ADDITIONAL SHEETS)







# STATEMENT OF MARINA UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated 01	151,795.00	151,795.00	\$ -
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			\$ -
<b>OPERATING REVENUE</b>	<b>140,800.00</b>	<b>314,304.65</b>	<b>173,504.65</b>
MISC		89.54	89.54
			0.00
			0.00
			0.00
			0.00
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			\$ -
<b>Subtotal</b>	<b>292,595.00</b>	<b>466,189.19</b>	<b>173,594.19</b>
Deficit (General Budget)** 06			\$ -
07	\$ 292,595.00	\$ 466,189.19	\$ 173,594.19

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

## STATEMENT OF BUDGET APPROPRIATIONS 2013

Appropriations:		XXXXXXXXXX
Adopted Budget		292,595.00
Added by N.J.S. 40A:4-87		
Emergency		
<b>Total Appropriations</b>		<b>292,595.00</b>
Add: Overexpenditures (See Footnote)		
<b>Total Appropriations and Overexpenditures</b>		<b>292,595.00</b>
Deduct Expenditures:		
Paid or Charged	257,337.05	
Reserved	35,257.95	
Surplus (General Budget) **		
<b>Total Expenditures</b>		<b>292,595.00</b>
<b>Unexpended Balances Canceled (See Footnote)</b>		-

**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**  
**MARINA   UTILITY**

**Note:** Section 1 of this sheet is required to be filled out **ONLY IF** the 2013 \_\_\_\_\_ 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:**

<b>Revenue Realized:</b>	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled*		
<b>Total Revenue Realized</b>		-
<b>Expenditures:</b>	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
<b>Total Expenditures</b>		-
Less: Deferred Charges Included In Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		-
<b>Excess</b>		-
<b>Budget Appropriation - Surplus (General Budget) **</b>		
Balance of "Results of 2013 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)		
<b>Deficit</b>		-
<b>Anticipated Revenue - Deficit (General Budget) **</b>		
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 1997 for an Anticipated Deficit in the \_\_\_\_\_ Utility for 2012:

2012 Appropriation Reserves Cancelled in 2013	9,722.47	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
<b>* Excess (Revenue Realized)</b>		<b>9,722.47</b>

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

**RESULTS OF 2013 OPERATIONS - MARINA UTILITY**

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXXXX	173,594.19
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXXXXX	9,722.47
Deficit in Anticipated Revenue		XXXXXXXXXX
<b>REFUNDS</b>		
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	183,316.66	XXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	183,316.66	183,316.66

**OPERATING SURPLUS - MARINA UTILITY**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	159,458.31
Excess in Results of 2013 Operations	XXXXXXXXXX	183,316.66
Amount Appropriated in 2013 Budget - Cash	151,795.00	XXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2013	190,979.97	XXXXXXXXXX
	342,774.97	342,774.97

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

Cash		242,239.70
Investments		
Interfund Accounts Receivable		670.39
Subtotal		242,910.09
Deduct Cash Liabilities Marked with "C" on Trial Balance		51,930.12
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		190,979.97
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		190,979.97

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.

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

**SCHEDULE OF \_\_\_\_\_ UTILITY ACCOUNTS RECEIVABLE**

Balance January 1, 2013

\_\_\_\_\_

Increased by:

\_\_\_\_\_ Rents Levied

\_\_\_\_\_

Decreased by:

Collections

\_\_\_\_\_

Overpayments applied

\_\_\_\_\_

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

\_\_\_\_\_

Other

\_\_\_\_\_

\$ \_\_\_\_\_

Balance, December 31, 2013

\$ \_\_\_\_\_

**SCHEDULE OF \_\_\_\_\_ UTILITY LIENS**

Balance January 1, 2013

\_\_\_\_\_

Increased by:

Transfers from Accounts Receivable

\_\_\_\_\_

Penalties and Costs

\_\_\_\_\_

Other

\_\_\_\_\_

\$ \_\_\_\_\_

Decreased by:

Collections

\_\_\_\_\_

Other

\_\_\_\_\_

\$ \_\_\_\_\_

Balance December 31, 2013

\$ \_\_\_\_\_

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
MARINA UTILITY FUND**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - Municipal *				\$ -
2. Emergency Authorizations - Schools				\$ -
3. <u>Deficit in Operations</u>	\$ 7,595.00	\$ 7,595.00		\$ -
4. _____				\$ -
5. _____				\$ -
6. _____				\$ -
7. _____				\$ -
8. _____				\$ -
9. _____				\$ -
10. _____				\$ -

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN  
FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
<b>2014 Bond Maturities - Assessment Bonds</b>			
<b>2014 Interest on Bonds *</b>			
<b>Swimming Pool UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
<b>2014 Bond Maturities - Capital Bonds</b>			
<b>2014 Interest on Bonds *</b>			

**INTEREST ON BONDS - MARINA UTILITY BUDGET**

2014 Interest on Bonds *	
Less: Interest Accrued to 12/31/12 (Trial Balance)	
Subtotal	-
Add: Interest to be Accrued as of 12/30/13	
Required Appropriation 2014	-

**LIST OF BONDS ISSUED DURING 2013**

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement	
						For Principal	For Interest **
1. 14-65 Acquisition of Dredging Boat	450,000.00	7/27/2012	450,000.00	7/25/2014	1.25%		5,625.00
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							

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 - SWIM POOL UTILITY BUDGET	
2014 Interest on Notes	\$ 5,625.00
Less: Interest Accrued to 12/31/13 (Trial Balance) Subtotal	\$ 5,625.00
Add: Interest to be Accrued as of 12/31/14 Required Appropriation - 2014	\$ 2,735.00 \$ 8,360.00

(Do not crowd - add additional sheets)



# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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



# MARINA UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

# MARINA UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

