

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

POPULATION LAST CENSUS 3,612
NET VALUATION TAXABLE 2013 681,474,500
MUNICODE 1426

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2014
MUNICIPALITIES - FEBRUARY 10, 2014**

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

Borough of Mount Arlington, County of Morris

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 
Francis J. Jones Jr. of Misivoccia LLP
Title Registered Municipal Accountant

(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 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 Carolyn Rinaldi, am the Chief Financial Officer, License # N-902, of the Borough of Mount Arlington, County of Morris 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 419 Howard Boulevard, Mt. Arlington, NJ
Phone Number 973-398-6832
Fax Number 973-398-8662
Email crinaldi@mtarlingtonboro.com

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended 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:

NONE


Francis J. Jones Jr.

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

200 Valley Road, Suite 300

(Address)

Mount Arlington, New Jersey 07856

(Address)

Certified by me

this 28th day of January, 2014.

973-328-1825

(Phone Number)

bjones@nisivoccia.com

(Email)

973-328-0507

(Fax Number)

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

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

Printed Name: THOMAS J. MAHONEY
Signature: Thomas J. Mahoney
Certificate #: 003645
Date: February 4, 2014

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Borough of Mount Arlington
Chief Financial Officer: Carolyn Rinaldi
Signature: 
Certificate #: N-902
Date: 1/29/2014

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 Mount Arlington
Temporary Chief Financial Officer: Carolyn Rinaldi
Signature: _____
Certificate #: N-902
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 Borough of Mount Arlington, County of Morris 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 [Signature]
Title Registered Municipal Accountant

(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 requirement of N.J.S.A. 54:4-35, was in the amount of \$ 684,557,500.

[Signature]
SIGNATURE OF ASSESSOR
Borough of Mount Arlington
MUNICIPALITY
Morris
COUNTY

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

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

Cash Liabilities Must Be Subtotaled and Subtotal Must be Marked with "C" - - Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
Appropriation Reserves:		
Encumbered		349,012.04
Unencumbered		639,655.27
		988,667.31
Due State of New Jersey:		
Marriage License Fees		225.00
Building Surcharge Fees		2,339.00
Accounts Payable		81,554.10
Prepaid Taxes		80,801.16
Tax Overpayments		1,574.64
Due Other Trust Fund		81,214.91
Due General Capital Fund		298,184.74
Reserve for:		
Appropriated Grants		69,996.25
Unappropriated Grants		1,725.92
Cash Bonds		22,500.00
Water Bonds		1,800.00
Sewer Bonds		2,300.00
Deposit on Sale of Property		2,750.00
Sale of Municipal Assets		2,275.00
Pending Tax Appeals		300,810.11
Litigation		260,526.71
		2,199,244.85 "C"
Reserve for Receivables and Other Assets		992,301.52
Fund Balance		1,598,413.31
Totals	4,789,959.68	4,789,959.68

(Do not crowd - add additional sheets)

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

AS OF DECEMBER 31, 2013

Title of Account	Debit	Credit
Animal Control Fund:		
Cash and Cash Equivalents	6,130.58	
Change Fund	50.00	
Due State of New Jersey	4.80	
Due Current Fund		31.45
Reserve for Animal Control Expenditures		6,153.93
Total Animal Control Fund	6,185.38	6,185.38
Other Trust Funds:		
Cash and Cash Equivalents	1,415,553.17	
Sewer Connection Receivable	14,417.10	
Due Current Fund	81,214.91	
Reserve for:		
Special Deposits		220,137.04
Unemployment Compensation		108,871.16
Landfill Escrow		38,912.55
Low Income Sewer Fees		842.96
Water Hook-up Fees		113,300.00
Sewer Connection Fees		534,004.64
Affordable Housing		243,783.75
Recreation Commission		16,266.64
Police Outside Duty		19,284.78
Parking Offense Adjudication Act		461.00
Forfeited Assets		3,004.14
Third Party Tax Title Liens		3,416.52
Tax Sale Premiums		58,900.00
Snow Removal		150,000.00
Total Other Trust Funds	1,511,185.18	1,511,185.18

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

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

Municipal Public Defender Trust Cash Balance December 31, 2013: _____ (3) \$ * -0-

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

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

* - Municipal Share

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: Carolyn Rinaldi
Signature: 
Certificate #: N-902
Date: 1/29/14

Schedule of Trust Fund Reserves

<u>Purpose</u>	<u>Amount</u> <u>Dec. 31, 2012</u> <u>per Audit</u> <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2013</u>
1. <u>Special Deposits</u>	\$ 236,020.12	\$ 114,555.35	\$ 130,438.43	\$ 220,137.04
2. <u>Unemployment</u>	30,677.62	78,193.54		108,871.16
3. <u>Landfill Escrow</u>	38,878.97	33.58		38,912.55
4. <u>Low Income Sewer Fees</u>	842.96			842.96
5. <u>Water Hook-up Fees</u>	28,700.00	84,600.00		113,300.00
6. <u>Sewer Connection Fees</u>	299,901.25	234,103.39		534,004.64
7. <u>Affordable Housing</u>	243,264.70	519.05		243,783.75
8. <u>Recreation Commission</u>	24,547.79	30,161.79	38,442.94	16,266.64
9. <u>Police Outside Duty</u>	21,377.81	17,319.87	19,412.90	19,284.78
10. <u>Parking Offense Adjudication Act</u>	461.00			461.00
11. <u>Forfeited Assets</u>	5,462.11	2,441.03	4,899.00	3,004.14
12. <u>Third Party Tax Title Liens</u>	6,201.09		2,784.57	3,416.52
13. <u>Tax Sale Premiums</u>	59,700.00	95,300.00	96,100.00	58,900.00
14. <u>Snow Removal</u>	150,000.00			150,000.00
15. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals:	\$ 1,146,035.42	\$ 657,227.60	\$ 292,077.84	\$ 1,511,185.18

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

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

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

AS OF DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	43,039.97	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	43,039.97
Cash and Cash Equivalents	933,352.92	
Deferred Charges to Future Taxation:		
Funded	6,179,190.32	
Unfunded	530,784.97	
NJ Department of Environmental Protection	71,457.21	
NJ DOT Grant Receivable	82,944.07	
NJ Forestry Services - Tree Planting Grant	1,750.00	
Due from Morris County - CDBG Grant	142,035.50	
Due Current Fund	298,184.74	
Bond Anticipation Notes Payable		487,745.00
Serial Bonds Payable		6,127,000.00
Morris County MUA - Loan Payable		52,190.32
Improvement Authorizations:		
Funded		290,815.89
Unfunded		322,147.88
Capital Improvement Fund		468,236.11
Reserve for:		
Grants Receivable		298,186.78
Landfill		100,000.00
Payment of Debt Service		150.00
Fund Balance		93,227.75
Totals	8,282,739.70	8,282,739.70

(Do not crowd - add additional sheets)

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

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
PNC# 81-3182-1411	205,032.00
PNC# 81-3182-1315	3,574,140.58
PNC# 81-3182-1331	
NJCM # 117-110442-171	8,612.90
Subtotal	3,787,785.48
Animal Control Fund:	
PNC# 81-3182-1358	6,130.58
Other Trust Fund:	
PNC# 81-3145-7226	895,337.95
PNC# 81-3160-1187	243,783.75
PNC# 81-3160-1208	38,912.55
PNC# 81-3182-1374	3,004.14
BANK OF AMERICA# 9523114016	221,418.49
NJCM# 171-000129925	13,096.29
Subtotal	1,415,553.17
General Capital Fund:	
PNC# 81-3182-1366	929,417.26
NJCM # 171-000110450	3,935.66
Subtotal	933,352.92
Total All Banks	6,142,822.15

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.

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

Grant	Balance Jan. 1, 2013	Cash Receipts	Transferred to 2013 Budget Revenue	Balance Dec. 31, 2013
Body Armor Replacement Fund	1,725.92			1,725.92
Walkathon	500.00		500.00	
Clean Communities	9,089.30		9,089.30	
Totals	11,315.22		9,589.30	1,725.92

*** LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2013		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002-00	XXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXX	
Levy Calendar Year 2013		XXXXXXXX	9,423,355.00
Paid		9,423,355.00	XXXXXXXX
Balance December 31, 2013		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00		XXXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.		9,423,355.00	9,423,355.00

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX - N/A

		Debit	Credit
Balance January 1, 2013	85045-00	XXXXXXXX	
2013 Levy	85105-00	XXXXXXXX	
Interest Earned		XXXXXXXX	
Expenditures			XXXXXXXX
Balance December 31, 2013	85046-00		XXXXXXXX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXX	
Levy Calendar Year 2013	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2013	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044-00		XXXXXXXX
# 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	
2013 Levy		XXXXXXXX	XXXXXXXX
General County	80003-03	XXXXXXXX	1,832,625.29
County Library	80003-04	XXXXXXXX	
County Health		XXXXXXXX	
County Open Space Preservation		XXXXXXXX	86,310.31
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	7,301.15
Paid		1,926,236.75	XXXXXXXX
Balance December 31, 2013		XXXXXXXX	XXXXXXXX
County Taxes			XXXXXXXX
Due County for Added and Omitted Taxes			XXXXXXXX
		1,926,236.75	1,926,236.75

SPECIAL DISTRICT TAXES - N/A

		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
		XXXXXXXX	XXXXXXXX
		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.

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	751,000.00	751,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	2,839,940.33	3,256,514.82	416,574.49
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
See listing on Sheet 17a			
Total Miscellaneous Revenue Anticipated 80103-	2,839,940.33	3,256,514.82	416,574.49
Receipts from Delinquent Taxes 80104-	187,000.00	187,145.97	145.97
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	5,549,530.69	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	5,549,530.69	5,733,328.81	183,798.12
	9,327,471.02	9,927,989.60	600,518.58

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	16,812,920.56
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	9,423,355.00	XXXXXXXX
Regional School Tax 80119-00		XXXXXXXX
Regional High School Tax 80110-00		XXXXXXXX
County Taxes 80111-00	1,918,935.60	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	7,301.15	XXXXXXXX
Special District Taxes 80113-00		XXXXXXXX
Municipal Open Space Tax 80120-00		XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	270,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	5,733,328.81	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	17,082,920.56	17,082,920.56

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	9,327,471.02
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	
Appropriated for 2013 (Budget Statement Item 9)	80012-03	9,327,471.02
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	9,327,471.02
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	9,327,471.02
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	8,378,372.22
Paid or Charged - Reserve for Uncollected Taxes	80012-09	270,000.00
Reserved	80012-10	639,655.27
Total Expenditures	80012-11	9,288,027.49
Unexpended Balances Canceled (see footnote)	80012-12	39,443.53

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 - N/A

(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:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	416,574.49
Delinquent Tax Collections	80013-02	XXXXXXXX	145.97
Required Collection of Current Taxes	80013-03	XXXXXXXX	183,798.12
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXX	39,443.53
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	148,058.54
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXX	632,481.77
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXX	2,787.13
Appropriated Grants Cancelled		XXXXXXXX	
Sewer and Water Fee Receivable Cancelled		XXXXXXXX	
Garbage Collection Fee Receivable Cancelled		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2013	80013-07		XXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXX
Interfund Advances Originating in 2013	80013-12	2,817.34	XXXXXXXX
Refund of Prior Year Revenues		9,752.86	XXXXXXXX
Reserve for General Capital Fund Grants		298,186.78	XXXXXXXX
Reserve for Unemployment Compensation		75,000.00	XXXXXXXX
Reserve for Tax Appeals		105,000.00	XXXXXXXX
Reserve for Litigation		80,000.00	XXXXXXXX
Prior Year Veterans and Senior Citizen Deductions disallowed		7,000.00	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	845,532.57	XXXXXXXX
		1,423,289.55	1,423,289.55

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1.	Balance January 1, 2013	80014-01 XXXXXXXX	1,503,880.74
2.		XXXXXXXX	
3.	Excess Resulting from 2013 Operations	80014-02 XXXXXXXX	845,532.57
4.	Amount Appropriated in the 2013 Budget - Cash	80014-03 751,000.00	XXXXXXXX
5.	Amount Appropriated in 2013 Budget - with Prior Writ- ten Consent of Director of Local Government Services	80014-04	XXXXXXXX
6.			XXXXXXXX
7.	Balance December 31, 2013	80014-05 1,598,413.31	XXXXXXXX
		2,349,413.31	2,349,413.31

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

Cash	80014-06	3,788,460.48
Investments	80014-07	
Sub Total		3,788,460.48
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	2,199,244.85
Cash Surplus	80014-09	1,589,215.63
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	9,197.68
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Due from State of N.J. Grants		
Total Other Assets	80014-14	9,197.68
* 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 2010 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.	80014-15	1,598,413.31

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 extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

ACCELERATED TAX SALE / TAX LEVY SALE-CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

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

(1) Utilizing Accelerated Tax Sale

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

LESS: Proceeds from Accelerated Tax Sale _____

NET Cash Collected \$ _____

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

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

(2) Utilizing Tax Levy Sale

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

LESS: Proceeds from Tax Levy Sale (excluding premium) _____

NET Cash Collected \$ _____

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

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

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	12,439.53	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	8,500.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	53,500.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	4,508.15	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	2,200.68
8. State Audit- Disallowed Seniors and Veterans Deduction	XXXXXXXX	7,000.00
9. Received in Cash from State	XXXXXXXX	61,049.32
10.		
11.		
12. Balance December 31, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	9,197.68
Due To State of New Jersey		XXXXXXXX
	79,447.68	79,447.68

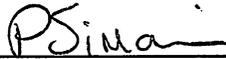
Calculation of Amount to be included on Sheet 22, Item 10-

2013 Senior Citizen and Veterans Deductions Allowed

Line 2	8,500.00
Line 3	53,500.00
Line 4	5,008.15
Sub-Total	67,008.15
Less: Line 7	2,200.68
To Item 10, Sheet 22	64,807.47

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	XXXXXXXX
Taxes Pending Appeals	XXXXXXXX	195,810.11
Interest Earned on Taxes Pending Appeals	XXXXXXXX	
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	
Estimated assessment reductions		105,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXX
		XXXXXXXX
Balance December 31, 2013		XXXXXXXX
Taxes Pending Appeals*	300,810.11	XXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013.	300,810.11	300,810.11



Signature of Tax Collector

T-8013
License #

1-29-14
Date

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

	YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXX
2. Local District School Tax - Actual 80016-		
Estimate** 80017-		XXXXXXXX
3. Regional School District Tax - Actual 80025-		
Estimate* 80026-		XXXXXXXX
4. Regional High School Tax - School Budget Actual 80018-		
Estimate* 80019-		XXXXXXXX
5. County Tax Actual 80020-		
Estimate* 80021-		XXXXXXXX
6. Special District Taxes Actual 80022-		
Estimate* 80023-		XXXXXXXX
7. Municipal Open Space Tax Actual 80022-		
Estimate* 80023-		XXXXXXXX
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 % [820034-04] 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)		<p>* May not be stated in an amount less than 'actual' Tax of Year 2013</p> <p>** 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.</p>
Regional School District Tax (Amount Shown on Line 3 Above)		
Regional High School Tax (Amount Shown on Line 4 Above)		
County Tax (Amount Shown on Line 5 Above)		
County Tax (Amount Shown on Line 6 Above)		
Special District Tax (Amount Shown on Line 6 Above)		
Municipal Open Space 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		<p>Note: The amount of anticipated revenues (Item 9) may <u>never</u> exceed the total of Items 1 and 12.</p>
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		

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:
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of
collection (Item 16) \$ _____

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 _____ % (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		215,787.31	XXXXXXXX
	A. Taxes	83102-00 187,145.97	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83103-00 28,641.34	XXXXXXXX	XXXXXXXX
2.	Canceled:		XXXXXXXX	XXXXXXXX
	A. Taxes	83105-00	XXXXXXXX	
	B. Tax Title Liens	83106-00	XXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes	83108-00	XXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXX	
4.	Added Taxes	83110-00		XXXXXXXX
5.	Added Tax Title Liens	83111-00		XXXXXXXX
6.	Adjustment between Taxes (Other than Current year) and Tax Title Liens:		XXXXXXXX	XXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXX	
	B. Tax Title Liens - Transfers from Taxes	83107-00		XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXX	215,787.31
8.	Totals		215,787.31	215,787.31
9.	Balance Brought Down		215,787.31	XXXXXXXX
10.	Collected:		XXXXXXXX	187,145.97
	A. Taxes	83116-00 187,145.97	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83117-00	XXXXXXXX	XXXXXXXX
11.	Interest and Costs - 2013 Tax Sale	83118-00		XXXXXXXX
12.	2013 Taxes Transferred to Liens	83119-00	2,927.70	XXXXXXXX
13.	2013 Taxes	83123-00	147,273.06	XXXXXXXX
14.	Balance December 31, 2013		XXXXXXXX	178,842.10
	A. Taxes	83121-00 147,273.06	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83122-00 31,569.04	XXXXXXXX	XXXXXXXX
15.	Totals		365,988.07	365,988.07
16.	Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by item No. 9) is		86.72%	
17.	Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2014.		155,091.87	83125-00 and represents the

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
 (Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
 N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. <u>Emergency Authorization - Municipal *</u>	\$ _____	\$ _____	\$ _____	\$ _____
2. <u>Emergency Authorizations - Schools</u>	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit in Trust - Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____
4. <u>Overexpenditure of</u>	\$ _____	\$ _____	\$ _____	\$ _____
5. <u>Appropriation Reserves</u>	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____

* 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 - N/A**

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED - N/A

<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**

(MUNICIPAL) GENERAL CAPITAL BONDS

Source		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXX	6,797,000.00	
Issued	80033-02	XXXXXXX		
Paid	80033-03	670,000.00	XXXXXXX	
Outstanding, December 31, 2013	80033-04	6,127,000.00	XXXXXXX	
		6,797,000.00	6,797,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	700,000.00
2014 Interest on Bonds *		80033-06	265,959.00	
Assessment Serial Bonds - N/A				
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	265,959.00

LIST OF BONDS ISSUED DURING 2013 - N/A

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

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

(COUNTY) (MUNICIPAL) Morris County MUA LOAN

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033-01	XXXXXXX	118,969.27	
Issued	80033-02	XXXXXXX		
Paid	80033-03	66,778.95	XXXXXXX	
Outstanding, December 31, 2013	80033-04	52,190.32	XXXXXXX	
		118,969.27	118,969.27	
2014 Loan Maturities			80033-05	\$ 52,190.32
2014 Interest on Loans			80033-06	\$ 19,052.44
Total 2014 Debt Service for <u> Morris County MUA </u> <u> </u> Loan			80033-13	\$ 71,242.76
<u> NJ Wastewater Treatment </u> <u> </u> LOAN				
Outstanding, January 1, 2013	80033-07	XXXXXXX	430,000.00	
Issued	80033-08	XXXXXXX		
Paid	80033-09	430,000.00	XXXXXXX	
Outstanding, December 31, 2013	80033-10		XXXXXXX	
		430,000.00	430,000.00	
2014 Loan Maturities			80033-11	\$
2014 Interest on Loans			80033-12	\$
Total 2014 Debt Service for <u> NJ Wastewater Treatment </u> <u> </u> Loan			80033-13	\$

LIST OF LOANS ISSUED DURING 2013 - N/A

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS**

TYPE I SCHOOL TERM BONDS

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

LIST OF BONDS ISSUED DURING 2013

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

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-	\$	\$
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)

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Issue	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
								For Principal	For Interest **	
1.	20-08-29-09 Sanitary Sewer Improvements to Parker Road/ Circle Drive/ Southard Road	488,750.00	12/30/2009	487,745.00	12/19/2013	12/14/2014	1.00%	6,186.71	4,877.45	12/14/2014
	Total	488,750.00		487,745.00				6,186.71	4,877.45	

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 1 School Notes should be separately listed and totaled
 Memo: Refunding Bond Anticipation 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)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
1.			
2.			
3.			
4.			
5.			
6.			
Total		80051-01	80051-02

(Do not crowd - add additional sheets)

**GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A**

		Debit	Credit
Balance January 1, 2013	80030-01	XXXXXXXXXX	
Received from 2013 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2013 Emergency Appropriation *	80030-03	XXXXXXXXXX	
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) - N/A**

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
Total	80032-00			

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXXX	92,408.33
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Collection of Grant Funds on Fully Funded Ordinance		XXXXXXXXXX	
Premium on Note Sale			819.42
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2013	80029-04	93,227.75	XXXXXXXXXX
		93,227.75	93,227.75

**BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE**

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

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

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

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

MUNICIPALITIES ONLY
IMPORTANT!

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

A.

- | | | |
|---|----|---------------|
| 1. Total Tax Levy for the Year 2013 was | \$ | 16,957,744.83 |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ | 16,812,920.56 |
| 3. Seventy (70) percent of Item 1 | \$ | 11,870,421.38 |

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2013?
 Answer YES or NO YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2013?
 Answer YES or NO YES If answer is "NO" give details

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

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

D.

1. Cash Deficit 2012
2. 4% of 2012 Tax Levy for all purposes:
 Levy-- \$ _____ = _____ N/A
3. Cash deficit 2013
 _____ N/A
4. 4% of 2013 Tax Levy for all purposes:
 Levy-- \$ _____ = _____ N/A

E.

	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$	_____	\$	_____
2. County Taxes	\$	_____	\$	_____
3. Amounts due Special Districts	\$	_____	N/A	N/A
4. Amounts due Districts for Local School Tax	\$	_____	\$	_____
				-0-

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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