

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

POPULATION LAST CENSUS	<u>43,070</u>
NET VALUATION TAXABLE 2013	<u>\$3,227,220,311</u>
MUNICODE	<u>1518</u>

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

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

Township of Manchester, County c Ocean

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

Date	Examined By:	
1		Preliminary Check
2		Examined

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

Signature *Diane Lapp*
Title Chief Financial Officer

(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, Diane Lapp, am the Chief Financial Officer, License# N-0488, of the Township of Manchester, County of Ocean and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature *Diane Lapp*
Title Chief Financial Officer
Address One Colonial Drive, Manchester NJ 08759
Phone Number 732-657-8121
Fax Number 732-657-18/53
Email dlapp@manchestertwp.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.

NOT APPLICABLE

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 Township of Manchester 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**

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

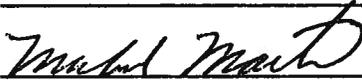
Certified by me

this _____ day of _____, 2014

NOT APPLICABLE

***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: MICHAEL MARTIN
Signature: 
Certificate #: 005468
Date: 02/10/2014

21-600823
Federal ID #
Township of Manchester
Municipality
Ocean
County

**Report of Federal and State Financial Assistance
Expenditure of Awards**

Fiscal Year Ending: December 31, 2013

(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL \$ <u>577,681.14</u>	\$ <u>55,926.71</u>	\$ <u>-</u>

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

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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

Diane Lapp
Signature of Chief Financial Officer

2/10/14
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 Township of Manchester County of Ocean during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Name _____
Title _____

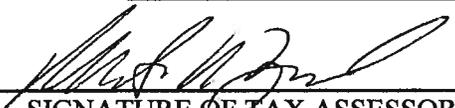
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-3 5, was in the amount of \$ 3,227,220,311.00 .



SIGNATURE OF TAX ASSESSOR

Township of Manchester
MUNICIPALITY

Ocean
COUNTY

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

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

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

Title of Account	Debit	Credit
Cash	6,937,265.46	
Change Fund	750.00	
Due to State of New Jersey, Ch. 128, P.L. 1976		41,191.44
Receivable with Offsetting Reserves		
Taxes Receivable	1,114,880.66	
Tax Title Liens	303,657.25	
Foreclosed Property	9,611,700.00	
Due from Animal Control	7,132.72	
Due from Sewer East	485.91	
Deferred Charges - Special Emergency	430,000.00	
County Taxes Payable		31,964.19
Appropriation Reserves		
Encumbered		299,008.63
Reserved		1,409,716.66
Due to Federal and State Grant Fund		122,076.19
Due to General Capital Fund		95,000.00
Due to General Trust		92,252.85
Due to Water West		6,613.67
Due to Sewer East		0.05
Due to State of New Jersey		
Marriage License		4,190.00
DCA Surcharge		4,292.00
Unappropriated State Aid - GST		126,578.00
Prepaid Taxes		985,819.87
Accounts Payable		181,650.95
Tax Overpayments		280,800.53
Reserve for Tax Appeals		103,438.53
Reserve for Revaluation		109,200.00
TOTAL CASH LIABILITIES	C	3,893,793.56
Reserve for Receivables		11,037,856.54
Special Emergency Note		430,000.00
Fund Balance		3,044,221.90
Grand Total Debits / Credits	18,405,872.00	18,405,872.00

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012.....(1)	\$	25,951.00
	x	25%
	(2)	6,487.75

Municipal Public Defender Trust Cash Balance December 31, 2013(3) \$ 49,153.00

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, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 + 2) = \$ 16,714.25

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: Diane Lapp
 Signature: *Diane Lapp*
 Certificate #: N-0488
 Date: 2/10/14

Schedule of Trust Fund Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2013</u>
1. <u>State Unemployment Insurance</u>	199,146.08	37,703.79	25,649.34	211,200.53
2. <u>Tax Title Lien Redemption</u>	601,537.49	860,154.81	937,002.64	524,689.66
3. <u>Performance Bonds</u>	2,194,543.67	612,077.15	678,710.44	2,127,910.38
4. <u>Police Drug Enforcement Trust Fur</u>	40,666.75	8,867.76	19,742.49	29,792.02
5. <u>Open Space</u>	235,226.60	322,765.66	390,000.00	167,992.26
6. <u>Manchester Day</u>	2,630.80	11,952.00	2,600.00	11,982.80
7. <u>Public Defender Fees</u>	51,200.91	23,903.25	25,950.84	49,153.32
8. <u>Municipal Drug Alliance</u>	3,630.14	11,725.95	11,962.65	3,393.44
9. <u>Recreation</u>	13,729.28	44,069.42	45,505.71	12,292.99
10. <u>Retirement Pay</u>	863.50	0.00	0.00	863.50
11. <u>Affordable Housing Trust</u>	1,025,665.46	673,876.29	779,804.87	919,736.88
12. <u>Compensated Balances</u>	108,398.76	0.00	0.00	108,398.76
13. _____				-
14. _____				-
15. _____				-
16. _____				-
17. _____				-
18. _____				-
19. _____				-
20. _____				-
21. _____				-
22. _____				-
23. _____				-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
31. _____				-
32. _____				-
33. _____				-
34. _____				-
35. _____				-
Totals:	4,477,239.44	2,607,096.08	2,916,928.98	4,167,406.54

POST CLOSING

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	538,606.50	xxxxxxxxxxxxx
Bonds and Notes Authorized by Not Issued	xxxxxxxxxxxxx	538,606.50
Cash	1,464,983.54	
Investment		
Due from State of New Jersey		
Due from Current Fund	95,000.00	
Deferred Charges to Future Taxation		
Funded	11,360,125.71	
Unfunded	5,968,697.18	
Accounts Payable		
Reserve for Interfund		
Bond Anticipation Notes		5,430,215.00
Serial Bonds Payable		10,300,000.00
Green Acres Loan Payable		1,060,125.71
Capital Improvement Fund		551,205.45
Improvement Authorizations:		
Funded		262,693.64
Unfunded		943,484.29
Fund Balance		341,082.34
Grand Totals	19,427,412.93	19,427,412.93

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

Grant	Balance January 1, 2013	2013 Budget Revenue Realized	Received	Cancelled	Transferred From Unappropriated Reserve Balance	Balance Dec. 31, 2013
MUNICIPAL DRUG ALLIANCE						-
SFY12/CY13	16,749.90	16,840.00	8,139.45			25,450.45
EOC RENOVATION GRANT						-
SFY2001	38,011.00	0.00				38,011.00
SFY2002	27,496.00	0.00				27,496.00
Senior Outreach Grant						-
TY2012/CY13	1,450.00	125,000.00	126,450.00			-
NJ DOT GRANT - First and Second Avenue		86,471.00	86,471.00			-
NJDOT GRANT - Unappropriated First and Sec		113,529.00			113,529.00	-
Drunk Driving Enforcement Fund		10,998.42			10,998.42	-
Clean Communities Grant Ch159		96,876.06	96,876.06			-
2009 Recovery Act	10,425.00		10,425.00			-
FY 11 966 Reimbursement Program	3,689.00		3,689.00			-
FY12 966 Reimbursement	13.60		13.60			(0.00)
NJDOT - Colonial Drive Ch159		250,000.00	162,159.85			87,840.15
Drive Sober or Get Pulled Over Ch159		4,400.00				4,400.00
Bulletproof Vest Program Ch159		7,806.57	7,806.57			-
Body Armor Grant		1,869.98			1,869.98	-
						-
						-
Totals	97,834.50	713,791.03	502,030.53	0.00	126,397.40	183,197.60

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2013	Transferred from 2013		Expended	Cancel	Cancel Prior Encumbrance	Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87				
Senior Outreach Grant							-
SFY2012	110,587.41	506,450.00		529,368.23			87,669.18
Municipal Alliance Grant:							-
SFY2010	2,652.67						✓ 2,652.67
SFY2011	0.00						-
SFY2012/CY13	7,139.54	16,840.00		11,869.26			12,110.28
DOT-Colonial Drive North	399.51						✓ 399.51
Body Armor Grant	17,381.08		1,869.98	8,494.53			✓ 10,756.53
Drive Sober or Get Pulled Over	4,800.00		4,400.00				✓ 4,400.00
Transportation Assistance Agreement	4,800.00						✓ 4,800.00
EOC Renovation Grant							-
Clean Communities Grant 12	56,236.70		96,876.06	30,539.01			✓ 122,573.75
2009 Recovery Act	25.00						✓ 25.00
Department of Energy Grant							-
FY966 Grant	3,689.00						✓ 3,689.00
FY966 Grant 2012	5,661.40						✓ 5,661.40
Drunk Driving Enforcement Fund	2,568.60	10,998.42		9,483.17			✓ 4,083.85
Department of Transportation-Colonial Drive	6,698.02		250,000.00	256,346.83			✓ 351.19
Department of Transportation-1st and 2nd Ave		200,000.00		179,494.31			✓ 20,505.69
Bulletproof Vest Program			7,806.57	7,410.00			✓ 396.57
Totals	217,838.93	734,288.42	360,952.61	1,033,005.34	0.00	0.00	280,074.62

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

Grant	Balance January 1, 2013	Transferred to 2013		Received	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87		
Drunk Driving Enforcement Fund	10,998.42	10,998.42		9,314.94	9,314.94
Clean Communities Grant					-
Senior Outreach				10,650.00	10,650.00
Body Armor Grant	6,104.21	1,869.98			4,234.23
NJ DOT - First and Second Avenue Grant	113,529.00	113,529.00			-
Child Passenger Safety Grant				1,000.00	1,000.00
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
Grand Totals	130,631.63	126,397.40	0.00	20,964.94	25,199.17

***LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXX	-
Levy Calendar Year 2013		XXXXXXXXXX	41,872,840.00
Paid		41,872,840.00	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00	-	XXXXXXXXXX
*Not including Type 1 school debt service, emergency authorizations-schools, transfer to		41,872,840.00	41,872,840.00

#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2013	85045-00	XXXXXXXXXX	
2013 Levy	81105-00	XXXXXXXXXX	322,210.00
Interest Earned		XXXXXXXXXX	-
Expended		322,210.00	XXXXXXXXXX
Balance December 31, 2013	85046-00	-	XXXXXXXXXX
		322,210.00	322,210.00

THIS SHEET NOT APPLICABLE

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

THIS SECTION NOT APPLICABLE	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	-
Levy Calendar Year 2013	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
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.	0.00	0.00

REGIONAL HIGH SCHOOL TAX

THIS SECTION NOT APPLICABLE	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	-
Levy Calendar Year 2013	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	26,047.62
		-
2013 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	10,996,525.82
County Library 80003-04	XXXXXXXXXX	1,261,787.26
County Health	XXXXXXXXXX	456,011.45
County Open Space Preservation	XXXXXXXXXX	404,318.30
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	31,964.19
		-
Paid	13,144,690.45	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added & Omitted Taxes	31,964.19	XXXXXXXXXX
	13,176,654.64	13,176,654.64

SPECIAL DISTRICT TAXES

NOT APPLICABLE			Debit	Credit
Balance January 1, 2013	80003-06		XXXXXXXXXX	
2013 Levy (List Each Type of District Tax Separately - see Footnote)			XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	-		XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	-		XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	-		XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	-		XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	-		XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	-		XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	-		XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	-		XXXXXXXXXX	XXXXXXXXXX
	-		XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy	80003-07		XXXXXXXXXX	-
Paid	80003-08		-	XXXXXXXXXX
Balance December 31, 2013	80003-09		-	XXXXXXXXXX
			0.00	0.00

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

SHEET NOT APPLICABLE		Debit	Credit
Balance January 1, 2013	80004-01	XXXXXXXXXX	
State Library Aid Received in 2013	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2013	80004-10	-	-
		0.00	0.00

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

Balance January 1, 2013	80004-03	XXXXXXXXXX	
State Library Aid Received in 2013	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2013	80004-12	-	-
		0.00	0.00

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

Balance January 1, 2013	80004-05	XXXXXXXXXX	
State Library Aid Received in 2013	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2013	80004-14	-	-
		0.00	0.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004-07	XXXXXXXXXX	
State Library Aid Received in 2013	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2013	80004-16	-	-
		0.00	0.00

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,420,000.00	1,420,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Adopted Budget	8,933,757.42	9,078,532.14	144,774.72
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Totals from Sheet 17a	360,952.61	360,952.61	-
			-
Total Miscellaneous Revenue Anticipated 80103-	9,294,710.03	9,439,484.75	144,774.72
Receipts from Delinquent Taxes 80104-	224,555.00	354,873.02	130,318.02
			-
Amount to be Raised by Taxation:	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	20,481,371.74	xxxxxxxxxxx	xxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxx	xxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	20,481,371.74	20,560,057.90	78,686.16
	31,420,636.77	31,774,415.67	353,778.90

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxx	74,562,773.18
Amount to be Raised by Taxation	xxxxxxxxxxx	xxxxxxxxxxx
Local District School Tax 80109-00	41,872,840.00	xxxxxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxxxxx
County Taxes 80111-00	13,118,642.83	xxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	31,964.19	xxxxxxxxxxx
Special District Taxes 80113-00	-	xxxxxxxxxxx
Municipal Open Space Tax 80120-00	322,210.00	xxxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxx	1,342,941.74
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	20,560,057.90	xxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00	-	xxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxx	
	75,905,714.92	75,905,714.92

*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	31,059,684.16
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	360,952.61
Appropriated for 2013 (Budget Statement Item 9)	80012-03	31,420,636.77
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	31,420,636.77
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	31,420,636.77
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	28,592,165.59
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,342,941.74
Reserved	80012-10	1,409,716.66
Total Expenditures	80012-11	31,344,823.99
Unexpended Balances Canceled (see footnote)	80012-12	75,812.78

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)

NOT APPLICABLE

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		-

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

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>75,803,031.20</u>
	82113-00	\$	<u>-</u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>-</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>-</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	<u>182,875.12</u>
5a. Subtotal 2013 Levy		\$	<u>75,985,906.32</u>
5b. Reductions due to tax appeals**		\$	<u>67,582.99</u>
5c. Total 2013 Tax Levy	82106-00	\$	<u>75,918,323.33</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>65,041.79</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>-</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>179,633.46</u>
9. Discount Allowed	82110-00	\$	<u>-</u>
10. Collected in Cash: In 2012	82121-00	\$	<u>2,991.00</u>
In 2013 *	82122-00	\$	<u>72,428,962.18</u>
R.E.A.P. Revenue	82124-00	\$	<u>-</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>2,130,820.00</u>
Total To Line 14	82111-00	\$	<u>74,562,773.18</u>
11. Total Credits		\$	<u>74,807,448.43</u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u>1,110,874.90</u>
13. Percentage of Cash Collections to Total 2013 Levy (Item 10 divided by Item 5c) is: <u>98.21%</u> Note A	82112-00		

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here & complete Sheet 22a



14. <u>Calculation of Current Taxes Realized in Cash:</u>			
Total of Line 10		\$	<u>74,562,773.18</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>74,562,773.18</u>

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows 1,500,000.00, and Item 10 shows 1,049,977.50, the percentage represented by the cash collections would be 1,049,977.50 ÷ 1,500,000, 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. (N.J.S.A. 40A:4-41)

This Sheet is NOT APPLICABLE

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2013

Utilized 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)	\$	N/A
<i>LESS</i> : Proceeds from Accelerated Tax Sale		-
NET Cash Collected	\$	N/A
Line 5c (Sheet 22) Total 2013 Tax Levy.....	\$	N/A
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		N/A %

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$	N/A
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)		-
NET Cash Collected	\$	N/A
Line 5c (Sheet 22) Total 2013 Tax Levy	\$	N/A
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		N/A %

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

	Debit	Credit
1. Balance January 1, 2013	xxxxxxxxxxx	xxxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxxx	34,347.35
2. Sr. Citizens Deductions Per Tax Billings	730,500.00	xxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	1,380,985.10	xxxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	27,500.00	xxxxxxxxxxx
5. Veterans Deductions Allowed by Tax Collector		
6. Veterans Disallowed by Tax Collector		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxxx	245,325.18
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxxx	1,900,504.01
10.		
11.		
12. Balance December 31, 2013	xxxxxxxxxxx	xxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxx	-
Due To State of New Jersey	41,191.44	xxxxxxxxxxx
	2,180,176.54	2,180,176.54

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

Line 2	<u>730,500.00</u>
Line 3	<u>1,380,985.10</u>
Line 4	<u>27,500.00</u>
Sub-Total	<u>2,138,985.10</u>
Less: Line 7	<u>245,325.18</u>
To Item 10, Sheet 22	<u><u>1,893,659.92</u></u>

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	142,061.01
Taxes Pending Appeal	142,061.01	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	-
SFY 12 Appropriation Reserves			
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		38,622.48	XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-	XXXXXXXXXX
Balance December 31, 2013		103,438.53	XXXXXXXXXX
Taxes Pending Appeal *	103,438.53	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		142,061.01	142,061.01

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013

Andrea Gaskill
Signature of Tax Collector

T-1534
License #

2/10/14
Date

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

		YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget State- ment Item 8(L)(Exclusive of Reserve for Uncollected Taxes)	80015-	30,158,758.17	XXXXXXXXXXXX
2. Local District School Tax -	Actual 80016-		41,874,840.00
	Estimate ** 80017-	43,105,537.00	XXXXXXXXXXXX
3. Regional School District Tax -	Actual 80025-		
	Estimate * 80026-		XXXXXXXXXXXX
4. Regional High School Tax - School Budget	Actual 80018-		
	Estimate * 80019-		XXXXXXXXXXXX
5. County Tax	Actual 80020-		13,118,642.83
	Estimate * 80021-	13,118,642.83	XXXXXXXXXXXX
6. Special District Tax	Actual 80022-		
	Estimate * 80023-		XXXXXXXXXXXX
7. Municipal Open Space Tax	Actual 80027-		322,210.00
	Estimate * 80028-	322,722.00	XXXXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	86,705,660.00	
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)	80024-02	10,474,352.17	
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	76,231,307.83	
11. Amount of Item 10 Divided by 98.21% [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	77,620,718.69	
Analysis of Item 11:			
Local District School Tax (Amount Shown on Line 2 Above)	43,105,537.00		* Must not be stated in an amount less than "actual" Tax of year 2013 ** May not be stated in an amount less than proposed budget submitted by the Local F of Education to the Commissioner of Edu on January 15, 2014 (Chap. 136, P.L. 197 Consideration must be given to calendar y calculation
Regional School District Tax (Amount Shown on Line 3 Above)	0.00		
Regional High School Tax (Amount Shown on Line 4 Above)	0.00		
County Tax (Amount Shown on Line 5 Above)	13,118,642.83		
Special District Tax (Amount Shown on Line 6 Above)	0.00		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	322,722.00		
Tax in Local Municipal Budget	21,073,816.86		
Total Amount (see Line 11)	77,620,718.69		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)	80024-06	1,389,410.86	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		30,158,758.17	
Item 12 - Appropriation: Reserve for Uncollected Taxes		1,389,410.86	
Sub-Total		31,548,169.03	
Less: Item 9 - Total Anticipated Revenues		10,474,352.17	
Amount to be Raised by Taxation in Municipal Budget	80024-07	21,073,816.86	

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.

NOT APPLICABLE

- A. Reserve for Uncollected Taxes (sheet 25, Item 12)**
\$ N/A
- B. Reserve for Uncollected Taxes Exclusion:**
 Outstanding Balance of Delinquent Taxes
 (sheet 26 , Item 14A) x % of
 collection (Item 16)
 \$ N/A
- C. TIMES: % of increase of Amount to be**
 Raised by Taxes over Prior Year
 N/A %
 [(2014 Estimated Total Levy - 2013 Total Levy) / 2013 Total Levy]
- D. Reserve for Uncollected Taxes Exclusion Amount**
 [(B x C) + B]
 \$ N/A
- E. Net Reserve for Uncollected Taxes**
 Appropriation in Current Budget
 (A - D)
 \$ N/A

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)**
\$ N/A
- Total**
\$ -
- 3. Less: Anticipated Revenues (item 5, budget sheet 11)**
\$ -
- 4. Cash Required**
\$ -
- 5. Total Required at 0.00% (items 4 + 6)**
\$ -
- 6. Reserve for Uncollected Taxes (item E above)**
\$ N/A

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			734,712.93	XXXXXXXXXX
A. Taxes	83102-00	526,437.95	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	208,274.98	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	138,609.18
B. Tax Title Liens		83106-00	XXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	-
4. Added Taxes			83110-00	1,390.49
5. Added Tax Title Liens			83111-00	-
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	(1) 32,672.49
B. Tax Title Liens - Transfer from Taxes		83107-00	(1) 32,672.49	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	597,494.24
8. Totals			768,775.91	768,775.91
9. Balance Brought Down			597,494.24	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	354,873.02
A. Taxes	83116-00	352,541.01	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	2,332.01	XXXXXXXXXX	XXXXXXXXXX
11. Interests and Costs - 2013 Tax Sale			83118-00	-
12. 2013 Taxes Transferred to Liens			83119-00	65,041.79
13. 2013 Taxes			83123-00	1,110,874.90
14. Balance December 31, 2013			XXXXXXXXXX	1,418,537.91
A. Taxes	83121-00	1,114,880.66	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	303,657.25	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,773,410.93	1,773,410.93

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No.9) is 59.39%

17. Item No. 14 multiplied by percentage shown above is \$ 842,519.97 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	942,474.28	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A. ADDED FORECLOSED PROPERTY	84102-00	8,669,225.72	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	9,611,700.00
		9,611,700.00	9,611,700.00

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	-
		0.00	0.00

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2013	84120-00		XXXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	-
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2013	84124-00	XXXXXXXXXX	-
		0.00	0.00

Analysis of Sale of Property:

* Total Cash Collected in 2013
-
(84125-00)

Realized in 2013 Budget
-

To Results of Operations (Sheet 19)
-

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

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

<u>Caused By</u>	<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 Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
10. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
11. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

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

JUDGEMENTS 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. _____	_____	_____	\$ _____	_____
5. _____	_____	_____	\$ _____	_____

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxxx	11,348,000.00	
Issued	80033-02	xxxxxxxxxxx	-	
Paid	80033-03	1,048,000.00	xxxxxxxxxxx	
Outstanding, December 31, 2013	80033-04	10,300,000.00	xxxxxxxxxxx	
		11,348,000.00	11,348,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 750,000.00
2014 Interest on Bonds *		80033-06	421,812.50	
ASSESSMENT SERIAL BONDS		NOT APPLICABLE		
Outstanding January 1, 2013	80033-07	xxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxx	
Outstanding, December 31, 2013	80033-10	-	xxxxxxxxxxx	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033-11	\$ -
2014 Interest on Bonds *		80033-12	-	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 421,812.50

LIST OF BONDS ISSUED DURING 2013			NOT APPLICABLE	
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) GREEN ACRES LOAN LOAN

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX	1,186,891.37	
Issued	80033-02	XXXXXXXXXX	-	
Paid	80033-03	126,765.66	XXXXXXXXXX	
Outstanding, December 31, 2013	80033-04	1,060,125.71	XXXXXXXXXX	
		1,186,891.37	1,186,891.37	
2014 Loan Maturities			80033-05	\$ 129,313.66
2014 Interest on Loans			80033-06	\$ 23,355.00
Total 2014 Debt Service for GREEN ACRES LOANS			80033-13	\$ 152,668.66

LOAN

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

LIST OF LOANS ISSUED DURING 2013

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

80033-14 80033-15

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

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 08-028 Various Capital Improvements	3,000,000.00	12/18/08	3,000,000.00	04/24/14	1.000%	193,545.00	24,257.73	04/24/14
2. 08-028 Various Capital Improvements	2,353,250.00	12/10/09	1,851,545.00	04/24/14	1.000%			
3. 08-037 Paving of Alexander Avenue	81,500.00	12/10/09	72,920.00	04/24/14	1.000%	4,290.00	364.60	04/24/14
4. 09-001 Purchase of Firetruck	565,250.00	12/10/09	505,750.00	04/24/14	1.000%	29,750.00	2,528.75	04/24/14
5.								
6.								
7.								
8.								
9. MEMO:								
10. BANS ISSUED: 5,430215								
11. less: Cash on Hand 124.32								
12. Balance: 5430090.68								
13.								
14.								
15.								
16.								
TOTALS	6,000,000.00	XXXXXXXXXX	5,430,215.00	XXXXXXXXXX	XXXXXXXXXX	227,585.00	27,151.08	XXXXXXXXXX

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

Memo: Type 1 School Notes should be separately listed and totaled.
 * "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted with statement.

** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column. (Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

MEMO: *See Sheet 33 for clarification of "Original Date of Issue" Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement. 80051-01 80051-02

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

(Do not crowd - add additional sheets) Township Of Manchester [Code 1518], Ocean County - AFS CY 2013

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)
 Township Of Manchester [Code 1518], Ocean County - AFS CY 2013

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2013	80030-01	XXXXXXXXXX	
Received from 2013 Budget Appropriations *	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 to be 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
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	xxxxxxxxxxx	335,650.34
Premium on Sale of Bonds		xxxxxxxxxxx	5,432.00
Funded Improvement Authorizations Canceled		xxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03		xxxxxxxxxxx
Balance December 31, 2013	80029-04	341,082.34	xxxxxxxxxxx
		341,082.34	341,082.34

BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

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

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

**MUNICIPALITIES ONLY
IMPORTANT !**

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

- 1. Total Tax Levy for the Year 2013 was \$ 75,918,323.33
- 2. Amount of Item 1 Collectetd in 2012 (*) \$ 74,562,773.18
- 3. Seventy (70) percent of Item 1 \$ 53,142,826.33

(*) Including prepayments and overpayment 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 puposes:
Levy -- \$ - = \$ -
- 3. Cash Deficit 2013 \$ -
- 4. 4% of 2013 Tax Levy for all puposes:
Levy -- \$ 75,918,323.33 = \$ 3,036,732.93

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

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

<u>Pages numbered</u>	<u>Name of Utility</u>	<u>Abbreviated Name / Comment</u>
41 - 54	Water East	
55 - 68	Sewer East	
55_i - 68_i	Water West	
55_ii - 68_ii	Sewer West	

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.

**ANALYSIS OF WATER EAST UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGGED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS			Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget			
Assessment Serial Bond Issue:	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
						...
						...
						...
						...
Totals	0.00	0.00	0.00	0.00	0.00	0.00

**SCHEDULE OF
WATER EAST UTILITY 2013 BUDGET
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	500,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		-
Rents	91303-	2,122,926.00	(32,655.21)
Fire Hydrant Service	91304-		-
Miscellaneous	91305-	84,943.00	(5,548.48)
			-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
			-
			-
Subtotal		2,707,869.00	(38,203.69)
Deficit (General Budget) **	91306-	-	-
	91307-	2,707,869.00	(38,203.69)

** 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

Appropriations:	xxxxxxxxxx
Adopted Budget	2,707,869.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,707,869.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,707,869.00
Deduct Expenditures:	
Paid or Charged	2,505,049.39
Reserved	127,819.61
Surplus (General Budget)**	-
Total Expenditures	2,632,869.00
Unexpended Balance Canceled (See Footnote)	75,000.00

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

**STATEMENT OF 2013 OPERATION
WATER EAST UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 WATER EAST 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:	XXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXX	
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) **	-	
Remainder = Balance of "Results of 2013 Operations" ("Excess in Operations" - Sheet 46)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2013 Operations" ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2012 Appropriation Reserves Canceled in 2013	64,384.03	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		64,384.03

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

**RESULTS OF 2013 OPERATIONS
WATER EAST UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxxx	75,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxxx	64,384.03
Deficit in Anticipated Revenue	38,203.69	xxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxx	-
Excess in Operations - to Operating Surplus	101,180.34	xxxxxxxxxxx
* See restrictions in amount on Sheet 45, SECTION 2	139,384.03	139,384.03

OPERATING SURPLUS - WATER EAST UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxxx	646,332.57
Excess in Results of 2013 Operations	xxxxxxxxxxx	101,180.34
Amount Appropriated in 2013 Budget-Cash	500,000.00	xxxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxx
Charge to Fund Balance		
Balance December 31, 2013	247,512.91	xxxxxxxxxxx
	747,512.91	747,512.91

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

Cash	830,865.84
Investments	
Interfund Accounts Receivable	6,447.19
Subtotal	837,313.03
Deduct Cash Liabilities Marked with "C" on Trial Balance	589,800.12
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	247,512.91
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.	247,512.91

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

**SCHEDULE OF WATER EAST UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2012		\$ <u>124,811.19</u>
Increased by:		
Water East Rents Levied		\$ <u>2,227,323.41</u>
Decreased by:		
Collections	\$ <u>2,090,270.79</u>	
Overpayments applied	\$ <u>-</u>	
Transfer to Water East Liens	\$ <u>-</u>	
Other	\$ <u>81,065.56</u>	
		\$ <u>2,171,336.35</u>
Balance December 31, 2013		\$ <u>180,798.25</u>

SCHEDULE OF WATER EAST UTILITY LIENS

Balance December 31, 2012		\$ <u>3,304.69</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>-</u>	
Penalties and Costs	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Decreased by:		
Collections	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Balance December 31, 2013		\$ <u>3,304.69</u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER EAST 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 - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
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 OF 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. _____	_____	\$ _____

JUDGEMENTS 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 EAST UTILITY ASSESSMENT BONDS**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	

2014 Bond Maturities - Assessment Bonds \$ -

2014 Interest on Bonds * \$

WATER EAST UTILITY CAPITAL BONDS

			2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX	1,855,000.00	
Issued	XXXXXXXXXX		
Paid	435,000.00	XXXXXXXXXX	
Outstanding December 31, 2013	1,420,000.00	XXXXXXXXXX	
	1,855,000.00	1,855,000.00	

2014 Bond Maturities - Capital Bonds \$ 455,000.00

2014 Interest on Bonds * \$ 66,120.00

INTEREST ON BONDS - WATER EAST UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 66,120.00	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	
Subtotal	\$ 66,120.00	
Add: Interest to be Accrued as of 12/31/2014	\$ 14,200.00	
Required Appropriation 2014		\$ 80,320.00

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

SCHEDULE OF WATER EAST UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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

**WATER EAST UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	2,017,889.94
Received from 2013 Budget Appropriations *	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
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2013	2,017,889.94	xxxxxxxxxx
	2,017,889.94	2,017,889.94

**WATER EAST UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

ANALYSIS OF SEWER EAST UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS			Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget			
Assessment Serial Bond Issue:	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
						...
						...
						...
						...
Totals	0.00	0.00	0.00	0.00	0.00	0.00

**SCHEDULE OF
SEWER EAST UTILITY 2013 BUDGET
BUDGET REVENUES**

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	-01	1,000,000.00	1,000,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services	-02			-
User Fees		3,339,150.00	3,388,431.74	49,281.74
Miscellaneous Revenues		85,850.00	56,447.48	(29,402.52)
				-
				-
				-
				-
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
				-
				-
				-
				-
Subtotal		4,425,000.00	4,444,879.22	19,879.22
Deficit (General Budget) **	-07			-
	-08	4,425,000.00	4,444,879.22	19,879.22

** 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

Appropriations:	xxxxxxxxxx
Adopted Budget	4,425,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	4,425,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	4,425,000.00
Deduct Expenditures:	
Paid or Charged	3,487,870.64
Reserved	512,270.01
Surplus (General Budget)**	-
Total Expenditures	4,000,140.65
Unexpended Balance Canceled (See Footnote)	424,859.35

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"

**RESULTS OF 2013 OPERATIONS
SEWER EAST UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxx	19,879.22
Unexpended Balances of Appropriations	xxxxxxxxxxx	424,859.35
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxxx	62,054.00
Deficit in Anticipated Revenue		xxxxxxxxxxx
		xxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxx	-
Excess in Operations - to Operating Surplus	506,792.57	xxxxxxxxxxx
* See restrictions in amount on Sheet 59, SECTION 2	506,792.57	506,792.57

OPERATING SURPLUS - SEWER EAST UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxxx	2,737,205.44
Excess in Results of 2013 Operations	xxxxxxxxxxx	506,792.57
Amount Appropriated in 2013 Budget-Cash	1,000,000.00	xxxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxx
Anticipated as Revenue in Current Fund Budget		
Balance December 31, 2013	2,243,998.01	xxxxxxxxxxx
	3,243,998.01	3,243,998.01

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

Cash		3,141,926.81
Investments		
Interfund Accounts Receivable		0.05
Subtotal		3,141,926.86
Deduct Cash Liabilities Marked with "C" on Trial Balance		897,928.85
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,243,998.01
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.		2,243,998.01

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

**SCHEDULE OF SEWER EAST UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2012		\$ <u>74,084.59</u>
Increased by:		
Sewer East Rents Levied		\$ <u>3,445,440.91</u>
Decreased by:		
Collections	\$ <u>3,388,431.74</u>	
Overpayments applied	\$ <u>-</u>	
Transfer to Sewer East Liens	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>3,388,431.74</u>
Balance December 31, 2013		\$ <u>131,093.76</u>

SCHEDULE OF SEWER EAST UTILITY LIENS

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

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER EAST 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 - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
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 OF 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. _____	_____	\$ _____

JUDGEMENTS 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
SEWER EAST UTILITY ASSESSMENT BONDS**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	

2014 Bond Maturities - Assessment Bonds \$ -

2014 Interest on Bonds * \$

SEWER EAST UTILITY CAPITAL BONDS

Outstanding January 1, 2013	XXXXXXXXXX	2,060,000.00
Issued	XXXXXXXXXX	
Paid	485,000.00	XXXXXXXXXX
Outstanding December 31, 2013	1,575,000.00	XXXXXXXXXX
	2,060,000.00	2,060,000.00

2014 Bond Maturities - Capital Bonds \$ 505,000.00

2014 Interest on Bonds * \$ 53,581.40

INTEREST ON BONDS - SEWER EAST UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 53,581.40
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 25,550.38
Subtotal	\$ 28,031.02
Add: Interest to be Accrued as of 12/31/2014	\$ 15,750.00
Required Appropriation 2014	\$ 43,781.02

LIST OF BONDS ISSUED DURING 2013

NOT APPLICABLE

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

SEWER EAST UTILITY WASTE WATER LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX	471,689.32	
Issued	XXXXXXXXXX		
Paid	91,562.57	XXXXXXXXXX	
Outstanding December 31, 2013	380,126.75	XXXXXXXXXX	
	471,689.32	471,689.32	
2014 Loan Maturities			\$ 104,000.00
2014 Interest on Loans *		\$ -	
SEWER EAST UTILITY LOAN			
Outstanding January 1, 2013	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	
2014 Loan Maturities			\$ -
2014 Interest on Loans *		\$ -	

INTEREST ON LOANS - SEWER EAST UTILITY BUDGET

2014 Interest on Loans (* Items)	\$ -	NOT APPLICABLE
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2014	\$	
Required Appropriation 2014	\$ -	

LIST OF LOANS ISSUED DURING 2013

NOT APPLICABLE

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

SCHEDULE OF SEWER EAST UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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

**SEWER EAST UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	2,938,280.62
Received from 2013 Budget Appropriations *	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
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013	2,938,280.62	XXXXXXXXXX
	2,938,280.62	2,938,280.62

**SEWER EAST UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

ANALYSIS OF WATER WEST UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS			Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget			
Assessment Serial Bond Issue:	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
						...
						...
						...
						...
Totals	0.00	0.00	0.00	0.00	0.00	0.00

**SCHEDULE OF
WATER WEST UTILITY 2013 BUDGET
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated -01	200,000.00	200,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services -02			-
RENTS 91303-	1,900,000.00	2,079,384.70	179,384.70
FIRE HYDRANT SERVICE 91304-			-
MISCELLANEOUS 91305-			-
			-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
			-
			-
Subtotal	2,100,000.00	2,279,384.70	179,384.70
Deficit (General Budget) ** -07			-
-08	2,100,000.00	2,279,384.70	179,384.70

** 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_i

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	2,100,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,100,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,100,000.00
Deduct Expenditures:	
Paid or Charged	1,896,101.11
Reserved	128,898.89
Surplus (General Budget)**	-
Total Expenditures	2,025,000.00
Unexpended Balance Canceled (See Footnote)	75,000.00

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

**RESULTS OF 2013 OPERATIONS
WATER WEST UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxx	179,384.70
Unexpended Balances of Appropriations	xxxxxxxxxxx	75,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxx	5,264.67
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxxx	10,096.48
Deficit in Anticipated Revenue		xxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxx	-
Excess in Operations - to Operating Surplus	269,745.85	xxxxxxxxxxx
* See restrictions in amount on Sheet 59_i, SECTION 2	269,745.85	269,745.85

OPERATING SURPLUS - WATER WEST UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxxx	1,451,405.94
Excess in Results of 2013 Operations	xxxxxxxxxxx	269,745.85
Amount Appropriated in 2013 Budget-Cash	200,000.00	xxxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxx
Balance December 31, 2013	1,521,151.79	xxxxxxxxxxx
	1,721,151.79	1,721,151.79

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

Cash	1,955,412.48
Investments	
Interfund Accounts Receivable	7,300.58
Subtotal	1,962,713.06
Deduct Cash Liabilities Marked with "C" on Trial Balance	441,561.27
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,521,151.79
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.	1,521,151.79

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

**SCHEDULE OF WATER WEST UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2012		\$ <u>153,818.09</u>
Increased by:		
Water West Rents Levied		\$ <u>2,176,060.29</u>
Decreased by:		
Collections	\$ <u>2,079,384.70</u>	
Overpayments applied	\$ <u>-</u>	
Transfer to Water West Liens	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>2,079,384.70</u>
Balance December 31, 2013		\$ <u>250,493.68</u>

SCHEDULE OF WATER WEST UTILITY LIENS

Balance December 31, 2012		\$ <u>183.37</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>-</u>	
Penalties and Costs	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Decreased by:		
Collections	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Balance December 31, 2013		\$ <u>183.37</u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER WEST 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 - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
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 OF 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. _____	_____	\$ _____

JUDGEMENTS 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 WEST UTILITY ASSESSMENT BONDS**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	
2014 Bond Maturities - Assessment Bonds			\$ -
2014 Interest on Bonds *		\$	
WATER WEST UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXXXXXX	15,480,000.00	
Issued	XXXXXXXXXX		
Paid	80,000.00	XXXXXXXXXX	
Outstanding December 31, 2013	15,400,000.00	XXXXXXXXXX	
	15,480,000.00	15,480,000.00	
2014 Bond Maturities - Capital Bonds			\$ 246,000.00
2014 Interest on Bonds *		\$ 636,277.50	

INTEREST ON BONDS - WATER WEST UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 636,277.50
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 258,536.50
Subtotal	\$ 377,741.00
Add: Interest to be Accrued as of 12/31/2014	\$ 252,567.00
Required Appropriation 2014	\$ 630,308.00

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

WATER WEST UTILITY _____ LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	

2014 Loan Maturities		\$	-
2014 Interest on Loans *		\$	-

WATER WEST UTILITY _____ LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	

2014 Loan Maturities		\$	-
2014 Interest on Loans *		\$	-

INTEREST ON LOANS - WATER WEST UTILITY BUDGET

2014 Interest on Loans (* Items)	\$	-
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	
Subtotal	\$	-
Add: Interest to be Accrued as of 12/31/2014	\$	
Required Appropriation 2014	\$	-

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR WATER WEST UTILITY ASSESSMENT NOTES

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

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 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".

SCHEDULE OF WATER WEST UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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

**WATER WEST UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

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

**WATER WEST UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

ANALYSIS OF SEWER WEST UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS			Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget			
Assessment Serial Bond Issue:	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
						...
						...
						...
						...
Totals	0.00	0.00	0.00	0.00	0.00	0.00

**SCHEDULE OF
SEWER WEST UTILITY 2013 BUDGET
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated -01	325,000.00	325,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services -02			-
User Fees	2,075,000.00	2,151,275.74	76,275.74
Miscellaneous	40,000.00	56,168.16	16,168.16
			-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
			-
			-
Subtotal	2,440,000.00	2,532,443.90	92,443.90
Deficit (General Budget) ** -07			-
	2,440,000.00	2,532,443.90	92,443.90

** 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_ii

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxx
Adopted Budget	2,440,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,440,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,440,000.00
Deduct Expenditures:	
Paid or Charged	2,238,902.58
Reserved	126,097.42
Surplus (General Budget)**	-
Total Expenditures	2,365,000.00
Unexpended Balance Canceled (See Footnote)	75,000.00

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

**RESULTS OF 2013 OPERATIONS
SEWER WEST UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	92,443.90
Unexpended Balances of Appropriations	XXXXXXXXXX	75,000.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXX	49,083.89
Deficit in Anticipated Revenue		XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	216,527.79	XXXXXXXXXX
* See restrictions in amount on Sheet 59_ii, SECTION 2	216,527.79	216,527.79

OPERATING SURPLUS - SEWER WEST UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	598,956.49
Excess in Results of 2013 Operations	XXXXXXXXXX	216,527.79
Amount Appropriated in 2013 Budget-Cash	325,000.00	XXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2013	490,484.28	XXXXXXXXXX
	815,484.28	815,484.28

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

Cash		725,028.66
Investments		
Interfund Accounts Receivable		
Subtotal		725,028.66
Deduct Cash Liabilities Marked with "C" on Trial Balance		234,544.38
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		490,484.28
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.		490,484.28

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

**SCHEDULE OF SEWER WEST UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2012		\$ <u>174,037.72</u>
Increased by:		
Sewer West Rents Levied		\$ <u>2,264,964.50</u>
Decreased by:		
Collections	\$ <u>2,151,275.74</u>	
Overpayments applied	\$ <u>-</u>	
Transfer to Sewer West Liens	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>2,151,275.74</u>
Balance December 31, 2013		\$ <u>287,726.48</u>

SCHEDULE OF SEWER WEST UTILITY LIENS

Balance December 31, 2012		\$ <u>364.81</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>-</u>	
Penalties and Costs	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Decreased by:		
Collections	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Balance December 31, 2013		\$ <u>364.81</u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER WEST 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 - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
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 OF 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. _____	_____	\$ _____

JUDGEMENTS 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
SEWER WEST UTILITY ASSESSMENT BONDS**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	
2014 Bond Maturities - Assessment Bonds			\$ -
2014 Interest on Bonds *		\$	
SEWER WEST UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXXXXXX	5,160,000.00	
Issued	XXXXXXXXXX		
Paid	36,000.00	XXXXXXXXXX	
Outstanding December 31, 2013	5,124,000.00	XXXXXXXXXX	
	5,160,000.00	5,160,000.00	
2014 Bond Maturities - Capital Bonds			\$ 99,000.00
2014 Interest on Bonds *		\$ 206,400.00	

INTEREST ON BONDS - SEWER WEST UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 206,400.00
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 81,330.50
Subtotal	\$ 125,069.50
Add: Interest to be Accrued as of 12/31/2014	\$ 83,750.00
Required Appropriation 2014	\$ 208,819.50

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

SEWER WEST UTILITY _____ LOAN

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

SEWER WEST UTILITY _____ LOAN

Outstanding January 1, 2013	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXXXX	
	-	-	
2014 Loan Maturities			\$ -
2014 Interest on Loans *		\$ -	

INTEREST ON LOANS - SEWER WEST UTILITY BUDGET

2014 Interest on Loans (* Items)	\$ -	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2014	\$	
Required Appropriation 2014		\$ -

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR SEWER WEST UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement	
							For Principal	For Interest **
Totals		-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-

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

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.

(Do not crowd - add additional sheets)

**SEWER WEST UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

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

**SEWER WEST UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

