

CLERK

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013  
(UNAUDITED)

POPULATION LAST CENSUS 10,233  
NET VALUATION TAXABLE 2013 527,757,560  
MUNICODE 0428

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

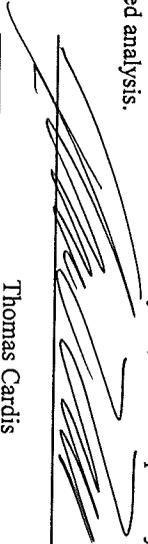
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES  
ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO  
CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Borough of Pine Hill, County of Camden

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

Date	Examined By:
1	Preliminary Check
2	Examined

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

Signature   
Name Thomas Cardis  
Title Chief Financial Officer  
Email teardis@pinehillnj.com

(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)~~ 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, Thomas Cardis, am the Chief Financial Officer, License # O-0158, of the Borough of Camden, Pine Hill, County of Camden, 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 45 West 7th Ave, Pine Hill, NJ 08021  
Phone Number 856-783-7400  
Fax Number \_\_\_\_\_  
Email teardis@pinehillnj.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 Pine Hill 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 December 31, 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

Not Applicable

\_\_\_\_\_

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

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

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

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

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

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

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2014

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

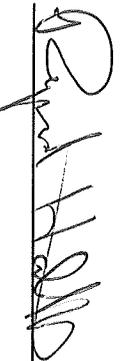
\_\_\_\_\_

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:

RAYMOND HALWORTH

Signature:



Certificate #:

3407

Date:

2/28/14



Fed I.D. #

Borough of Pine Hill  
Municipality

Camden  
County

### Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
Federal Programs Expended (administered by the State)		State Programs Expended	Other Federal Programs Expended

TOTAL \$	<u>56,664.72</u>	\$	<u>37,093.43</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 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 governments. 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 governments.

Signature Of Chief Financial Officer

Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipality 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 Pine Hill,  
County of Camden 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

Signature   
Name Thomas C. Carelis  
Title CFD

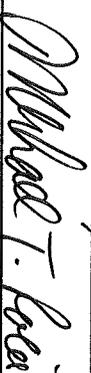
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

#### 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 \$ 580,978,571.

  
SIGNATURE OF TAX ASSESSOR

Borough of Pine Hill  
MUNICIPALITY

Camden  
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	1,769,343.62	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions		
<b>Receivables with Full Reserves:</b>		
Delinquent Taxes	635,328.12	
Tax Title Liens	461,138.87	
Property Acquired by Taxes	332,550.00	
Contract Sales Receivable	-	
Mortgage Sales Receivable	-	
Due from Animal Control Fund	1,961.03	
Due from Trust Other Fund	5,130.25	
Due from General Capital Fund	71,180.83	
Revenue Accounts Receivable		
<b>Sub-total Receivables with Full Reserves</b>	1,507,289.10	
Deferred Charges (Sheets 28, 29 & 30)	-	
Deferred School Taxes (Sheets 13 & 14)	-	
<b>Sub-total</b>	3,276,632.72	-

(Do not crowd - add additional sheets)

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

**POST CLOSING**

**TRIAL BALANCE - CURRENT FUND (CONT'D)**

AS AT 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
Totals from Sheet 3	3,276,632.72	-
Cash Liabilities:		
Appropriation Reserves		362,857.33
Due to State of New Jersey - Senior Citizens & Veterans Deductions		2,950.69
Local District School Tax Payable		-
Regional School Tax Payable		-
Regional High School Tax Payable		-
County Taxes Payable		-
Due County for Added and Omitted Taxes		50,415.77
Special District Taxes Payable		-
State Library Aid ( See Sheet 16 )		-
Due from Grant Fund		69,826.26
Prepaid Taxes		101,884.00
Tax Overpayments		-
Encumbrances Payable		85,672.88
Due to State NJ Marriage Licenses		375.00
Sub-total Cash Liabilities	C	673,981.93
Reserve for Receivables		1,507,289.10
School Taxes Deferred (Sheets 13& 14)		-
Fund Balance		1,095,361.69
<b>Total</b>	<b>3,276,632.72</b>	<b>3,276,632.72</b>

(Do not crowd - add additional sheets)











**Schedule of Trust Fund Reserves**

Purpose	Amount Dec. 31, 2012 per Audit Report		Receipts	Disbursements	Balance as at Dec. 31, 2013
	\$	\$			
1. Escrow Deposits		19,181.40	87,028.71	87,271.49	18,938.62
2. CDBG Escrows			38,500.00		38,500.00
3. Unemployment Compensation		7,239.37	30,989.00	3,353.00	34,875.37
4. Payroll		34,967.52	3,726,504.44	3,728,429.21	33,042.75
5. Police Off Duty Employment		19,275.59	182,577.29	183,591.66	18,261.22
6. Tax Sale Premiums		246,800.00	396,000.00	496,000.00	146,800.00
7. Redemption of Tax Sale		76,139.44	919,890.88	933,337.02	62,693.30
8. Public Defender		4,860.67	2,866.00		7,726.67
9. DARE		10,548.45	5,000.00	10,109.92	5,438.53
10. Forfeited Funds - State		18,948.07	23,692.28	23,704.15	18,936.20
11. Forfeited Funds - Federal		8,688.61	49,011.24	45,605.30	12,094.55
12. Police K-9		6,828.27	2,243.73	7,190.99	1,881.01
13. Recreation		72,650.00		17,289.79	55,360.21
14. COAH		374.66	1.86		376.52
15. FAS - Cafeteria Plan		1.64		1.64	-
16.					-
17.					-
18.					-
19.					-
20.					-
21.					-
22.					-
23.					-
24.					-
25.					-
26.					-
27.					-
28.					-
29.					-
30.					-
Totals:	\$	526,503.69	5,464,305.43	5,535,884.17	\$ 454,924.95

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

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

Sheet 7

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	
Cash	231,636.87	
Deferred Charges	-	
Deferred Charges to Future Taxation:		
Funded	2,560,923.12	
Unfunded	70,000.00	
Due from Community Development black Grant	10,684.35	
State Road Aid Allotments Receivable	375,667.54	
Due to Current Fund		71,180.83
Encumbrances Payable		6,304.04
General Capital Bonds		2,235,000.00
Assessment Serial Bonds		-
Bond Anticipation Notes		70,000.00
Assessment Notes		-
Loans Payable		144,177.90
Loans Payable		181,745.22
Improvement Authorizations - Funded		426,993.65
Improvement Authorizations - Unfunded		3,428.97
Capital Improvement Fund		73,515.14
Down Payments on Improvements		-
Capital Surplus		36,566.13
<b>Total</b>	<b>3,248,911.88</b>	<b>3,248,911.88</b>

(Do not crowd - add additional sheets)





## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013	Accrued	Received			Balance Dec. 31, 2013
Per Attached Sheet		61,533.99	55,096.53			6,437.46
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>Totals</b>	-	61,533.99	55,096.53	-	-	6,437.46

Sheet 10

**BOROUGH OF PINE HILL**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Federal and State Grants Receivable  
 For the Year Ended December 31, 2013

<u>Program</u>	Balance Dec. 31, 2012	Accrued	Received	Balance Dec. 31, 2013
Federal Grants:				
Click it or Ticket	\$ 4,400.00	4,400.00	4,200.00	\$ 4,400.00
Drunk Driver Prevention	4,200.00	\$ 4,200.00	4,200.00	-
Bulletproof Vest Fund	2,166.50	2,166.50	2,166.50	-
<b>Total Federal Grants</b>	<b>-</b>	<b>10,766.50</b>	<b>6,366.50</b>	<b>4,400.00</b>
State Grants:				
Alcohol, Education, Rehabilitation and Enforcement Grant	1,161.04	2,783.30	1,161.04	-
Body Armor Grant	2,783.30	-	2,783.30	-
Emergency Management Grant	17,507.89	15,350.26	17,507.89	-
Clean Communities Program	15,350.26	2,000.00	13,312.80	2,037.46
Municipal Alliance Grant	2,000.00	11,965.00	2,000.00	-
Sustainable New Jersey	11,965.00	-	11,965.00	-
Recycling Tonnage Grant	-	50,767.49	48,730.03	2,037.46
<b>Total State Grants</b>	<b>-</b>	<b>61,533.99</b>	<b>55,096.53</b>	<b>6,437.46</b>
	<b>\$ -</b>	<b>\$ 61,533.99</b>	<b>\$ 55,096.53</b>	<b>\$ 6,437.46</b>

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Canceled	Overexpenditure	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Per Attached Sheet	90,799.37	31,911.03	30,462.93		41,802.20	66,796.46	(4,556.27)	49,130.94
								-
								-
								-
								-
								-
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								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total</b>	90,799.37	31,911.03	30,462.93	-	41,802.20	66,796.46	(4,556.27)	49,130.94

Sheet 11

**BOROUGH OF PINE HILL**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Federal and State Grants -- Appropriated  
 For the Year Ended December 31, 2013

Program	Balance Dec. 31, 2012		Transferred from 2013 Budget Appropriation	Disbursed	Encumbered	Canceled	Balance	
	Appropriated	Encumbered					Dec. 31, 2013	Overexpended
<b>Federal Grants:</b>								
Municipal Stormwater Regulation Program	\$ 7,655.00							
Buckle Up South Jersey	2,000.00					\$ 7,655.00	-	
Bulletproof Vest Fund	-					2,000.00	-	
Click it or Ticket	3,000.00			2,166.50			-	2,166.50
Drunk Driver Prevention	-		\$ 4,400.00			3,000.00	\$ 4,400.00	
Over the Limit, Under Arrest	8,400.00		8,600.00	\$ 6,000.00			2,600.00	
						8,400.00	-	
<b>Total Federal Grants</b>	<b>21,055.00</b>	<b>-</b>	<b>13,000.00</b>	<b>8,166.50</b>	<b>-</b>	<b>21,055.00</b>	<b>7,000.00</b>	<b>2,166.50</b>
<b>State Grants:</b>								
Alcohol, Education, Rehabilitation and Enforcement Grant	590.20		1,161.04				1,751.24	
Body Armor Grant	693.51			3,083.28				2,389.77
Clean Communities Program	50,167.19		17,507.89	17,896.14		34,124.41	15,654.53	
Drunk Driving Enforcement Fund	3,776.45	\$ 152.25	3,082.27	491.80	\$ 152.50		6,366.67	
Municipal Alliance Grant	-	2,747.72	15,027.75	11,641.48			6,133.99	
Sustainable New Jersey			2,000.00	370.50			1,629.50	
Recycling Tonnage Grant			10,595.01				10,595.01	
<b>Total State Grants</b>	<b>55,227.35</b>	<b>2,899.97</b>	<b>49,373.96</b>	<b>33,483.20</b>	<b>152.50</b>	<b>34,124.41</b>	<b>42,130.94</b>	<b>2,389.77</b>
<b>Private Grants:</b>								
Economic Development - Private Contributions	8,421.00							
Tomlinson House	3,196.05					8,421.00	-	
						3,196.05	-	
<b>Total Private Grants</b>	<b>11,617.05</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,617.05</b>	<b>-</b>	<b>-</b>
	<b>\$ 87,899.40</b>	<b>\$ 2,899.97</b>	<b>\$ 62,373.96</b>	<b>\$ 41,649.70</b>	<b>\$ 152.50</b>	<b>\$ 66,796.46</b>	<b>\$ 49,130.94</b>	<b>\$ 4,556.27</b>
<b>Realized as Revenue in Budget</b>								
Local Match - Due from Current Fund			\$ 59,607.21					
Cash Disbursements			2,766.75					
				\$ 41,649.70				
			<b>\$ 62,373.96</b>	<b>\$ 41,649.70</b>				

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Receipts				Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Per Attached Sheet	29,609.77	29,144.28	30,462.93	61,533.99				31,536.55
								-
								-
								-
								-
								-
								-
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								-
								-
								-
								-
								-
								-
								-
								-
<b>Totals</b>	29,609.77	29,144.28	30,462.93	61,533.99	-	-	-	31,536.55

Sheet 12

**BOROUGH OF PINE HILL**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Federal and State Grants -- Unappropriated  
 For the Year Ended December 31, 2013

<u>Program</u>	Balance Dec. 31, 2012	Federal and State Grants Receivable	Realized as Revenue in 2013 Budget	Balance Dec. 31, 2013
<b>Federal Grants</b>				
Click it or Ticket	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00	-
Drunk Driver Prevention	4,400.00	4,200.00	8,600.00	-
Bulletproof Vest Fund	-	2,166.50	-	\$ 2,166.50
<b>Total Federal Grants</b>	<u>4,400.00</u>	<u>10,766.50</u>	<u>13,000.00</u>	<u>2,166.50</u>
<b>State Grants:</b>				
Alcohol, Education, Rehabilitation and Enforcement Grant	-	1,161.04	1,161.04	-
Body Armor Grant	2,163.75	2,783.30	-	4,947.05
Emergency Management Grant	-	-	-	-
Clean Communities Program	3,082.27	17,507.89	17,507.89	-
Drunk Driving Enforcement Grant	9,368.74	15,350.26	3,082.27	-
Municipal Alliance Grant	-	2,000.00	12,261.00	12,458.00
Sustainable New Jersey	-	2,000.00	2,000.00	-
Recycling Tonnage Grant	10,595.01	11,965.00	10,595.01	11,965.00
<b>Total State Grants</b>	<u>25,209.77</u>	<u>50,767.49</u>	<u>46,607.21</u>	<u>29,370.05</u>
	<u>\$ 29,609.77</u>	<u>\$ 61,533.99</u>	<u>\$ 59,607.21</u>	<u>\$ 31,536.55</u>

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	
(Not in excess of 50% of Levy - 2012 - 2013)	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXX	11,001,537.44
Paid	11,001,537.44	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	-	XXXXXXXXXX
School Tax Deferred	-	XXXXXXXXXX
(Not in excess of 50% of Levy - 2013 - 2014)	-	XXXXXXXXXX
	11,001,537.44	11,001,537.44

\* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools  
 # Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
2013 Levy	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2013	-	XXXXXXXXXX

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred		
(Not in excess of 50% of Levy - 2012 - 2013)	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 #		XXXXXXXXXX
School Tax Deferred		XXXXXXXXXX
(Not in excess of 50% of Levy - 2013 - 2014)	-	XXXXXXXXXX
# Must include unpaid requisitions		
	-	-

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred		
(Not in excess of 50% of Levy - 2012 - 2013)	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 #		XXXXXXXXXX
School Tax Deferred		XXXXXXXXXX
(Not in excess of 50% of Levy - 2013 - 2014)	-	XXXXXXXXXX
# Must include unpaid requisitions		
	-	-

# COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	2,010.78
2013 Levy	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	3,721,827.92
County Library	XXXXXXXXXX	233,998.25
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	98,245.53
Due County for Added and Omitted Taxes	XXXXXXXXXX	50,415.77
Paid	4,056,082.48	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	50,415.77	XXXXXXXXXX
	4,106,498.25	4,106,498.25

# SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2013	80003-06		XXXXXXXXXX	
2013 Levy: (List Each Type of District Tax Separately - see Footnote)				
Fire -	81108-00	880,441.00	XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111-00		XXXXXXXXXX	XXXXXXXXXX
Water -	81112-00		XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109-00		XXXXXXXXXX	XXXXXXXXXX
Open Space -	81105-00		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy	80003-07		XXXXXXXXXX	880,441.00
Paid	80003-08		880,441.00	XXXXXXXXXX
Balance December 31, 2013	80003-09		-	880,441.00

Footnote: Please state the number of districts in each instance

**STATE LIBRARY AID**  
**RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID**

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

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

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

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

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

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

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

# STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	695,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		-
Miscellaneous Revenue Anticipated:			
Adopted Budget		2,166,394.28	178,086.69
Added by N.J.S. 40A:4-87: (List on 17a)		XXXXXXXXXX	XXXXXXXXXX
		30,462.93	-
			-
Total Miscellaneous Revenue Anticipated	80103-	2,196,857.21	178,086.69
Receipts from Delinquent Taxes	80104-	645,000.00	28,859.80
			-
Amount to be Raised by Taxation:		XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	4,722,338.08	XXXXXXXXXX
(b) Addition to Local District School Tax	80106-	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation	80107-	4,722,338.08	187,705.25
		8,259,195.29	394,651.74

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	XXXXXXXXXX	20,014,431.13
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	80109-00	11,001,537.44
Regional School Tax	-	XXXXXXXXXX
Regional High School Tax	80110-00	XXXXXXXXXX
County Taxes	80111-00	XXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	50,415.77
Special District Taxes	80113-00	880,441.00
Municipal Open Space Tax	80120-00	-
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXX
Deficit in Required Collection of Current Taxes (or)	80115-00	882,078.11
Balance for Support of Municipal Budget (or)	80116-00	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXX
	20,896,509.24	20,896,509.24

\* 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	8,228,732.36
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	30,462.93
Appropriated for 2013 (Budget Statement Item 9)	80012-03	8,259,195.29
Appropriated for 2013 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	8,259,195.29
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	8,259,195.29
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	7,014,207.14
Paid or Charged - Reserve for Uncollected Taxes	80012-09	882,078.11
Reserved	80012-10	362,857.33
Total Expenditures	80012-11	8,259,142.58
Unexpended Balances Canceled (see footnote)	80012-12	52.71

**FOOTNOTES - RE: OVEREXPENDITURES**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2013 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	XXXXXXXXXX	178,086.69
Delinquent Tax Collections	XXXXXXXXXX	28,859.80
	XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	187,705.25
Unexpended Balances of 2013 Budget Appropriations	XXXXXXXXXX	52.71
Miscellaneous Revenue Not Anticipated	81113-	142,987.24
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	-
Payments in Lieu of Taxes on Real Property	81120-	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	290,081.28
Prior Years Interfunds Returned in 2013	80013-06	3,018.67
Grant Appropriation Reserves Cancelled	XXXXXXXXXX	66,796.46
Current Fund Reserves Cancelled	XXXXXXXXXX	19,051.81
Tax Overpayments Cancelled	XXXXXXXXXX	50,045.96
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013-07	-
Balance December 31, 2013	80013-08	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	XXXXXXXXXX
Delinquent Tax Collections	80013-10	XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes	80013-11	XXXXXXXXXX
Interfund Advances Originating in 2013	80013-12	70,470.80
Prior Year Seniors Disallowed	8,250.00	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX
Surplus Balance - To Surplus (Sheet 21)	80013-14	XXXXXXXXXX
	966,685.87	966,685.87



# SURPLUS - CURRENT FUND YEAR 2013

	Debit	Credit
1. Balance January 1, 2013	80014-01 XXXXXXXXXX	902,396.62
2.	XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02 XXXXXXXXXX	887,965.07
4. Amount Appropriated in the 2013 Budget - Cash	80014-03 695,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04 -	XXXXXXXXXX
6.	XXXXXXXXXX	
7. Balance December 31, 2013	80014-05 1,095,361.69	XXXXXXXXXX
	1,790,361.69	1,790,361.69

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

Cash	80014-06	1,769,343.62
Investments	80014-07	-
Sub Total		1,769,343.62
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	673,981.93
Cash Surplus	80014-09	1,095,361.69
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	
Deferred Charges #	80014-12	-
Cash Deficit #	80014-13	
Total Other Assets	80014-14	-
	80014-15	1,095,361.69

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 20,029,246.99
or		
(Abstract of Ratables)	82113-00	_____
2. Amount of Levy Special District Taxes	82102-00	880,441.00
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	_____
5a. Subtotal 2013 Levy	<u>20,909,687.99</u>	
5b. Reductions due to tax appeals **	82106-00	<u>20,909,687.99</u>
5c. Total 2013 Tax Levy	82107-00	116,211.64
6 Transferred to Tax Title Liens	82108-00	_____
7. Transferred to Foreclosed Property	82109-00	182,788.36
8. Remitted, Abated or Canceled	82110-00	_____
9. Discount Allowed	82121-00	67,859.24
10. Collected in Cash: In 2012	82122-00	19,841,272.58
In 2013 *	82124-00	_____
R.E.A.P. Revenue	82123-00	105,299.31
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82111-00	<u>20,014,431.13</u>
11. Total Credits	<u>20,313,431.13</u>	
12. Amount Outstanding December 31, 2013	83120-00	596,256.86
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	<u>95.72%</u>	
82112-00		

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_ \$ Complete Sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	_____	20,014,431.13
Less: Reserve for Tax Appeals Pending	_____	_____
State Division of Tax Appeals	_____	_____
To Current Taxes Realized in Cash (Sheet 17)	<u>20,014,431.13</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 69.9999%

# 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)

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	36,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	69,500.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	750.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,450.69
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	8,250.00
9. Received in Cash from State	XXXXXXXXXX	99,250.00
10.		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	2,950.69	XXXXXXXXXX
	109,700.69	109,700.69

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

Line 2	36,000.00
Line 3	69,500.00
Line 4 & 5	1,250.00
Sub-Total	106,750.00
Less: Line 7	1,450.69
To Item 10, Sheet 22	105,299.31

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

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

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

  
 Signature of Tax Collector

T-8240  
 License #

3/1/14  
 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-	XXXXXXXXXX
2. Local District School Tax -	Actual 80016- Estimate** 80017-	11,001,537.44 XXXXXXXXXX
3. Regional School District Tax -	Actual 80025- Estimate* 80026-	- XXXXXXXXXX
4. Regional High School Tax -	Actual 80018- Estimate* 80019-	- XXXXXXXXXX
5. County Tax	Actual 80020- Estimate* 80021-	4,054,071.70 XXXXXXXXXX
6. Special District Taxes	Actual 80022- Estimate* 80023-	880,441.00 XXXXXXXXXX
7. Municipal Open Space Tax	Actual 80027- Estimate* 80028-	- XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	-
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)	80024-02	
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes	80024-03 [820034-04]	-
11. Amount of item 10 Divided by Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	
<u>Analysis of Item 11:</u>		
Local District School Tax		
(Amount Shown on Line 2 Above)	-	
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)	-	
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		-
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	

\* 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 Board of Education to the Commissioner of Education on January 15, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

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

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2013	1,051,079.32	XXXXXXXXXX
A. Taxes	83102-00 635,704.29	XXXXXXXXXX
B. Tax Title Liens	83103-00 415,375.03	XXXXXXXXXX
2. Canceled:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00 XXXXXXXXXX	2,000.01
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 8,250.00	XXXXXXXXXX
5. Added Tax Title Liens	83111-00 528.98	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00 XXXXXXXXXX	714.98
B. Tax Title Liens - Transfers from Taxes	83107-00 714.98	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	1,057,858.29
8. Totals	1,060,573.28	1,060,573.28
9. Balance Brought Down	1,057,858.29	XXXXXXXXXX
10. Collected:	XXXXXXXXXX	673,859.80
A. Taxes	83116-00 602,168.04	XXXXXXXXXX
B. Tax Title Liens	83117-00 71,691.76	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale	83118-00	XXXXXXXXXX
12. 2013 Taxes Transferred to Liens	83119-00 116,211.64	XXXXXXXXXX
13. 2013 Taxes	83123-00 596,256.86	XXXXXXXXXX
14. Balance December 31, 2013	XXXXXXXXXX	1,096,466.99
A. Taxes	83121-00 635,328.12	XXXXXXXXXX
B. Tax Title Liens	83122-00 461,138.87	XXXXXXXXXX
15. Totals	1,770,326.79	1,770,326.79

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No. 9) is 63.70%

17. Item No. 14 multiplied by percentage shown above is 698,453.69 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	84101-00 332,550.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	XXXXXXXXXX
4. Taxes Receivable	84104-00	XXXXXXXXXX
5A.	84102-00	XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX
6. Adjustment to Assessed Valuation	84106-00	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX
10. Contract	84110-00	XXXXXXXXXX
11. Mortgage	84111-00	XXXXXXXXXX
12. Loss on Sales	84112-00	XXXXXXXXXX
13. Gain on Sales	84113-00	XXXXXXXXXX
14. Balance December 31, 2013	84114-00 332,550.00	332,550.00

### 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 -	-

### MORTGAGE SALES

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

Analysis of Sale of Property: \$ -

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

Realized in 2013 Budget

To Results of Operation (Sheet 19)

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**

**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**

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

	Amount		Amount	Balance
	Dec. 31, 2012	Amount in	Resulting	as at
	per Audit	2013	from 2013	Dec. 31, 2013
	Report	Budget		
1. Emergency Authorization - Municipal*	\$ 34,811.22	\$ 34,811.22		\$ -
2. Emergency Authorizations - Schools	\$ _____	\$ _____		\$ -
3. Deficit from Operations	\$ _____	\$ _____		\$ -
4. Overexpenditures	\$ _____	\$ _____		\$ -
<b>Sub-total Current Fund</b>	<b>\$ 34,811.22</b>	<b>\$ 34,811.22</b>	<b>-</b>	<b>\$ -</b>
5. Capital -	\$ _____	\$ _____		\$ -
6. Trust Assessment	\$ _____	\$ _____		\$ -
7. Animal Control Fund	\$ _____	\$ _____		\$ -
8. Trust Other	\$ _____	\$ _____		\$ -
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**

	Date	Purpose	Amount
1. _____	_____	_____	\$ _____
2. _____	_____	_____	\$ _____
3. _____	_____	_____	\$ _____
4. _____	_____	_____	\$ _____
5. _____	_____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2014
1. _____	_____	_____	_____	\$ _____	_____
2. _____	_____	_____	_____	\$ _____	_____
3. _____	_____	_____	_____	\$ _____	_____
4. _____	_____	_____	_____	\$ _____	_____

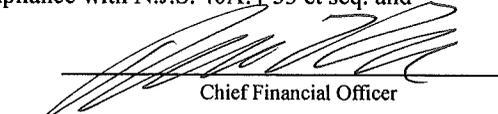
**N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.**

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
3/17/08	Revision of Tax Maps	255,000.00	51,000.00	51,000.00	51,000.00		-
12/8/08	Complete Revaluation Program	42,000.00	8,400.00	8,400.00	8,400.00		-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	<b>Totals</b>	297,000.00	59,400.00	59,400.00	59,400.00	-	-

Sheet 29

80025-00                      80026-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page

  
 Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance Dec. 31, 2013 must be entered here and then raised in the 2014 budget.

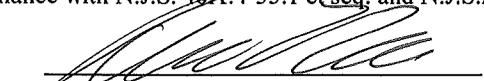
**N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD  
 N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES**

Sheet 30

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
<b>Totals</b>		-	-	-	-	-	-

80027-00                      80028-00

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

  
 Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance Dec. 31, 2013 must be entered here and then raised in the 2014 budget.



**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS**  
(MUNICIPAL) Green Acres      LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01 XXXXXXXXXX	183,560.45	
Issued	80033-02 XXXXXXXXXX		
Paid	80033-03 39,382.55	XXXXXXXXXX	
Outstanding December 31, 2013	80033-04 144,177.90	XXXXXXXXXX	
	183,560.45	183,560.45	
2014 Loan Maturities		80033-05	\$ 40,174.13
2014 Interest on Loans		80033-06	\$ 2,683.69
Total 2014 Debt Service for	Loan	80033-13	\$ 42,857.82

	NJERT	LOAN	
Outstanding January 1, 2013	80033-07 XXXXXXXXXX	218,184.86	
Issued	80033-08 XXXXXXXXXX		
Paid	80033-09 36,439.64	XXXXXXXXXX	
Outstanding December 31, 2013	80033-10 181,745.22	XXXXXXXXXX	
	218,184.86	218,184.86	
2014 Loan Maturities		80033-11	\$ 35,862.24
2014 Interest on Loans		80033-12	\$ 4,725.00
Total 2014 Debt Service for	Loan	80033-13	\$ 40,587.24

**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	XXXXXXXXXX	
Outstanding December 31, 2013	80034-03 -	XXXXXXXXXX -	
2014 Bond Maturities - Term Bonds	80034-04 \$		
2014 Interest on Bonds *	80034-05 \$		
<b>TYPE I SCHOOL SERIAL BOND</b>			
Outstanding January 1, 2013	80034-06 XXXXXXXXXX		
Issued	80034-07 XXXXXXXXXX		
Paid	80034-08 XXXXXXXXXX	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. _____		\$ _____	\$ _____

## 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. 879 - Settlement of Litigation	210,000.00	12/12/2011	70,000.00	1/8/2014	0.85%	70,000.00	593.35	1/8/2014
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>	<b>210,000.00</b>		<b>70,000.00</b>			<b>70,000.00</b>	<b>593.35</b>	

Sheet 33

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 I 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)**

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Not Applicable								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>	-		-			-	-	

Sheet 34

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

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

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

80051-01                      80051-02

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
<u>Leases approved by LFB after July 1, 2007</u>			
1.			
2.			
3.			
4.			
5.			
Sub-total			
<u>Leases approved by LFB prior to July 1, 2007</u>			
1.			
2.			
3.			
4.			
5.			
Sub-total			
<b>Total</b>	-	-	-

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Authorizations Canceled	Expended	Encumbrances Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
806/852c - Purchase of Office Equipment		1,943.34			1,679.64			263.70
852 - Reconstruction of Greenwood Ave.	34,761.67			34,761.67			-	
862 - Reconstruction of Forrester Ave.	8,916.33			8,916.33			-	
870 - Reconstruction of Madison Ave.	118,565.83						118,565.83	
875 - Reconstruction of Bramau Ave.	9,811.00						9,811.00	
879 - Settlement of Litigation		3,165.27						3,165.27
888 - Reconstruction of Franklin Ave.	44,256.00				5,372.40	(19,595.75)	58,479.35	
896 - W. Third Ave. Roadway Improvements	51,292.32				51,292.32		-	
906 - Purchase of Office Equip & Maguire Park I			60,000.00		49,862.53		10,137.47	
910 - Reconstruction of Estates Road.			230,000.00				230,000.00	
	267,603.15	5,108.61	290,000.00	43,678.00	108,206.89	(19,595.75)	426,993.65	3,428.97

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

Sheet 35





# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2013

	Debit	Credit
Balance January 1, 2013	80029-01 XXXXXXXXXX	114,644.21
Premium on Sale of Bonds	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	11,921.92
Appropriated to Finance Improvement Authorizations	80029-02 90,000.00	XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03 36,566.13	XXXXXXXXXX
Balance December 31, 2013	80029-04 126,566.13	126,566.13

### 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	\$ <u>20,909,687.99</u>
2. Amount of Item 1 Collected in 2013 (*)	\$ <u>20,014,431.13</u>
3. Seventy (70) percent of Item 1	\$ <u>14,636,781.59</u>

(\*) 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 _____ NO _____
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 NO _____

**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 - - _____ = _____	=	\$ _____
3. Cash Deficit 2013		\$ _____
4. 4% of 2013 Tax Levy for all purposes: Levy - - <u>20,909,687.99</u> = _____	=	\$ <u>836,387.52</u>

E.

	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ <u>50,415.77</u>	\$ _____	\$ <u>50,415.77</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____	\$ _____

