

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

POPULATION LAST CENSUS 12,559
 NET VALUATION TAXABLE 2013 1,417,517,341
 MUNICODE 0317

**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 Lumberton, County of Burlington

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 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature 
 Name L. Jarred Corn
 Title Registered Municipal Accountant
 Email icorn@bowmanllp.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 ~~[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, Joanna Brewster, am the Chief Financial Officer, License # N-0782, of the Township of Lumberton, County of Burlington 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 35 Municipal Drive, Lumberton, New Jersey 08048
 Phone Number (609) 267-3217
 Fax Number (609) 267-5566
 Email finance@lumbertontwp.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 **Township of Lumberton** 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:

None.



L. Jarred Corn
Registered Municipal Accountant

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)

Voorhees, New Jersey 08043
(Address)

(856) 821-6870
(Phone Number)

lccorn@bowmanllp.com
(Email)

(856) 782-5030
(Fax Number)

Certified by me

This 10th day of FEBRUARY, 2014

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

The undersigned certifies that the municipality has compiled 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: Bradley Regn
Signature: 
Certificate #: 005106
Date: 2-18-2014

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

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

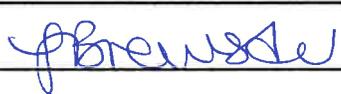
CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Township of Lumberton

Chief Financial Officer: Joanna Brewster

Signature: 

Certificate #: N-0782

Date: 2-14-14

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet Item(s)# of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

21-6000814

Fed I.D. #

Township of Lumberton

Municipality

Burlington

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2013

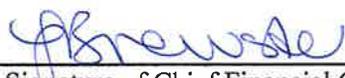
	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>32,094.16</u>	\$ <u>85,102.68</u>	\$ _____

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

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 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

2-14-14
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 _____ Township _____ of _____ Lumberton _____, County of _____ Burlington _____ 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 L. Jarred Corn
Title Registered Municipal Accountant

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,396,460,946 .


SIGNATURE OF TAX ASSESSOR

Township of Lumberton
MUNICIPALITY

Burlington
COUNTY

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

Title of Account	Debit	Credit
Totals from Sheet 3	12,192,929.67	-
Cash Liabilities:		
Appropriation Reserves		413,378.37
Due to State of New Jersey - Senior Citizens & Veterans Deductions		
Local District School Tax Payable		
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		3,916.37
Special District Taxes Payable		
State Library Aid (See Sheet 16)		
Reserve for Encumbrances		81,936.04
Due to Mount Holly Municipal Utilities Authority		9,344.16
Prepaid Taxes		148,923.36
Tax Overpayments		40,719.83
Due to State of New Jersey:		
Marriage License Fees		3,050.00
Training Fees		1,760.00
Due to Trust - Other Funds		79,729.26
Due to General Capital Fund		198,283.59
Sub-total Cash Liabilities	C	981,040.98
Reserve for Receivables		798,162.81
School Taxes Deferred (Sheets 13& 14)		9,849,074.50
Fund Balance		564,651.38
Total	12,192,929.67	12,192,929.67

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

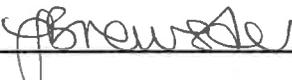
Municipal Public Defender Expended Prior Year 2012:	(1)	\$	13,300.00
		x	25%
	(2)	\$	3,325.00

Municipal Public Defender Trust Cash Balance December 31, 2013: (3) \$ 6,458.00

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) = \$ NONE

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:	<u>Joanna Brewster</u>
Signature:	<u></u>
Certificate #:	<u>N-0782</u>
Date:	<u>2-14-14</u>

Schedule of Trust Fund Reserves

	<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2013
1.	See Attached	\$ 1,953,415.40	\$ 1,187,254.84	826,525.05	\$ 2,314,145.19
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
	Totals:	\$ 1,953,415.40	1,187,254.84	826,525.05	\$ 2,314,145.19

TOWNSHIP OF LUMBERTON
TRUST FUNDS – OTHER

Statement of Miscellaneous Trust Other Reserves
For the Year Ended December 31, 2013

	Balance December 31, 2012	<u>Increased by</u>		<u>Decreased by</u>		Balance December 31, 2013
		Receipts	Due from Current Fund	Disbursements	Due to Current Fund	
Reserve for:						
Accumulated Absences	\$ 12,405.70		\$ 1,000.00		\$ 13,000.00	\$ 405.70
Affordable Housing Trust Development Fees	775,016.75	\$ 7,057.23		8,861.59		773,212.39
Developers' Escrow Fund	948,595.57	408,111.77		127,082.46		1,229,624.88
Community Policing Donations	3,391.21	12,624.00		13,857.49		2,157.72
Disposal of Forfeited Property	10,868.59	13,814.62		4,758.98		19,924.23
Municipal Public Defender	2,898.50	7,209.50	5,000.00	8,650.00		6,458.00
Outside Employment of Off-Duty Municipal Police Officer	23,914.82	72,661.56			51,234.90	45,341.48
Parking Offense Adjudication Act (POAA)	1,262.04	155.35				1,417.39
Recreation Trust Fund	17,339.46	19,628.86		5,801.47	27,380.86	3,785.99
Sanitary Landfill	105,687.48	105.73				105,793.21
Snow Removal Trust Fund	1,882.31	32,947.93		12,347.77	3,613.42	61,198.09
Street Opening Donations	450.00		42,329.04			450.00
Tax Sale Premiums	32,300.00	192,100.00		175,200.00		49,200.00
Tax Title Liens	8,017.89	372,009.25		371,883.27		8,143.87
Township Beautification Fund Donations	2,890.29	500.00		1,877.84		1,512.45
Uniform Fire Safety Act Penalty Monies	6,494.79			975.00		5,519.79
	<u>\$ 1,953,415.40</u>	<u>\$ 1,138,925.80</u>	<u>\$ 48,329.04</u>	<u>\$ 731,295.87</u>	<u>\$ 95,229.18</u>	<u>\$ 2,314,145.19</u>

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

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	137,976.63	XXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXX	137,976.63
Cash	2,060,229.59	
Deferred Charges		
Deferred Charged to Future Taxation:		
Funded	5,994,666.95	
Unfunded	137,976.63	
Due from Current Fund	198,283.59	
Due from Federal and State Grant Fund	13,800.27	
Federal and State Grants Receivable	381,710.00	
Contracts Payable		427,689.00
General Capital Bonds		5,118,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		532,950.00
Assessment Notes		
New Jersey Environmental Infrastructure Loans Payable		876,666.95
Loans Payable		
Improvement Authorizations - Funded		1,524,916.81
Improvement Authorizations - Unfunded		137,650.00
Capital Improvement Fund		22,400.00
Down Payments on Improvements		
Capital Surplus		146,394.27
Total	8,924,643.66	8,924,643.66

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013 (Cont'd)
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Beneficial Bank:	
Current Fund:	
Current Fund	1,391,775.13
Federal and State Grant Fund:	
State and Federal Grant	41,052.83
Animal Control Fund:	
Dog Trust Fund	22,581.08
Municipal Open Space Trust Fund:	
Open Space	158,135.60
Trust - Other Funds:	
Recreation Trust	3,873.23
Fire Safety Trust	5,519.79
Escrow	1,230,481.53
Trust Other	91,494.92
Landfill Closure	105,793.21
Police Forfeiture	22,764.16
COAH Trust	773,212.39
Tax Title Lien Redemption	4,373.04
Lumberton Twp. POAA 21	1,417.39
Payroll	75,748.21
Flexible Spending Account	5,394.93
Public Defender Trust	6,458.00
Off Duty Police Trust	35,004.65
Unemployment Insurance	26,892.77
Total Trust - Other Funds	2,388,428.22
General Capital Fund:	
Capital Fund	2,104,042.59
Total	6,106,015.45

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
 Statement of Federal, State and Other Grants Receivable
 For the Year Ended December 31, 2013

	<u>Balance</u> <u>December 31, 2012</u>	<u>Accrued</u>	<u>Receipts</u>	<u>Cancellations -</u> <u>Federal, State,</u> <u>and Other</u> <u>Grants -</u> <u>Appropriated</u>	<u>Balance</u> <u>December 31, 2013</u>
Federal Grants:					
U.S. Department of Homeland Security: Emergency Management - 2013 FY 2011 Homeland Security Grant	\$ 104,716.23	\$ 5,000.00	\$ 5,000.00		\$ 25,000.00
	<u>98,150.00</u>	<u>4,000.00</u>	<u>4,553.79</u>		<u>100,162.44</u>
U.S. Department of Transportation: Click It or Ticket - 2013				\$ 5,101.58	
2009 NJDOT Municipal Aid Program - Safe Routes to Schools FY 2011 NJDOT Municipal Aid Program - Fenimore Road Reconstruction	<u>202,866.23</u>	<u>34,000.00</u>	<u>13,553.79</u>	<u>5,101.58</u>	<u>218,210.86</u>
Total Federal Grants					
State Grants:					
N.J. Department of Environmental Protection: Clean Communities Program - 2013 Green Communities Grant - 2013 Recycling Tonnage Grant - 2013		23,083.30 3,000.00 12,876.85	23,083.30 12,876.85		3,000.00
N.J. Department of Health and Senior Services: Alcohol Education & Rehabilitation Fund		211.10	211.10		
N.J. Department of Law and Public Safety: Body Armor Replacement Program - 2013 Drunk Driving Enforcement Fund - 2013		2,326.64 5,062.95	2,326.64 5,062.95		
Total State Grants	<u>-</u>	<u>46,560.84</u>	<u>43,560.84</u>	<u>-</u>	<u>3,000.00</u>
Other Grants:					
Burlington County Municipal Park Development Grant - 2011 Burlington County Municipal Park Development Grant - 2012	250,000.00 141,710.00			141,710.00	250,000.00 250,000.00
Total Other Grants	<u>391,710.00</u>	<u>-</u>	<u>-</u>	<u>141,710.00</u>	<u>250,000.00</u>
Total Federal, State, and Other Grants	<u>\$ 594,576.23</u>	<u>\$ 80,560.84</u>	<u>\$ 57,114.63</u>	<u>\$ 146,811.58</u>	<u>\$ 471,210.86</u>

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Appropriated
 For the Year Ended December 31, 2013

	<u>Balance</u> <u>December 31, 2012</u>		<u>Transferred from</u> <u>2013 Budget</u> <u>Appropriations</u>	<u>Paid or</u> <u>Charged</u>	<u>Cancellations</u>	<u>Balance</u> <u>December 31, 2013</u>
	<u>Reserved</u>	<u>Encumbrances</u>				
Federal Grants:						
U.S. Department of Homeland Security:						
Emergency Management - 2009	\$ 4,880.69			\$ 1,000.00		3,880.69
Emergency Management - 2010	4,050.04					4,050.04
Emergency Management - 2011	5,000.00					5,000.00
Emergency Management - 2012	5,000.00		\$ 5,000.00			5,000.00
Emergency Management - 2013			25,000.00			5,000.00
FY 2011 Homeland Security Grant				24,999.96		0.04
U.S. Department of Housing and Urban Development:						
Community Development Block Grant	13,731.21					13,731.21
U.S. Department of Transportation:						
Click It or Ticket - 2013	90,085.79		4,000.00	4,000.00		88,291.59
2009 NJDOT Municipal Aid Program - Safe Routes to Schools	30,331.40			1,794.20		30,331.40
FY 2011 NJDOT Municipal Aid Program - Fenimore Road Reconstruction	358.00			300.00	\$ 30,031.40	358.00
New Jersey DEP Recreation Trails Program	3,750.00					3,750.00
Occupant Protection Incentive Grants	2,180.00					2,180.00
Pothole Program						
Total Federal Grants	<u>159,367.13</u>	<u>-</u>	<u>34,000.00</u>	<u>32,094.16</u>	<u>30,031.40</u>	<u>131,241.57</u>
State Grants:						
N.J. Department of Community Affairs:						
Domestic Violence Grant	3,636.00			3,375.25		260.75
Handicapped Recreation	14,610.00			14,610.00		
N.J. Department of Environmental Protection:						
Clean Communities Program - 2011	17,701.40			17,701.40		1,936.38
Clean Communities Program - 2012	15,000.00		4,660.75	17,724.37		23,083.30
Clean Communities Program - 2013			23,083.30			5.00
Green Communities Grant - 2013			3,000.00	2,995.00		1,000.00
Recycling Contest	1,000.00					2,085.09
Recycling Tonnage Grant	16,602.09			14,517.00		4,147.57
Recycling Tonnage Grant - 2011	4,147.57					38,360.29
Recycling Tonnage Grant - 2012	25,000.00		13,360.29			

(Continued)

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal, State and Other Grants - Appropriated
For the Year Ended December 31, 2013

	Balance December 31, 2012	Transferred from 2013 Budget Appropriations	Paid or Charged	Cancellations	Balance December 31, 2013
	Reserved	Encumbrances			
State Grants (Cont'd):					
N.J. Department of Environmental Protection (Cont'd):					
Storm Water Regulation	\$ 1,644.90				\$ 1,644.90
N.J. Department of Health and Senior Services:					
Alcohol Education & Rehabilitation Fund	12,934.00				12,934.00
N.J. Department of Law and Public Safety:					
Body Armor Replacement Program	2,002.00		\$ 2,002.00		
Body Armor Replacement Program - 2011	1,522.49		1,522.49		
Body Armor Replacement Program - 2012			1,680.51		45.41
Body Armor Replacement Program - 2013		\$ 1,725.92			2,326.64
Drunk Driving Enforcement Fund	2,175.38	2,326.64	2,175.38		
Drunk Driving Enforcement Fund - 2011	3,718.02		3,718.02		
Drunk Driving Enforcement Fund - 2013		5,062.95	3,081.26		1,981.69
N.J. Department of Treasury:					
Municipal Alliance on Alcoholism & Drug Abuse	485.41				485.41
Total State Grants	122,179.26		85,102.68		90,296.43
Other Grants:					
Burlington County Municipal Park Development Grant - 2011	30,487.61		30,347.42		140.19
Burlington County Municipal Park Development Grant - 2012				\$ 141,710.00	
Total Other Grants	30,487.61		30,347.42	141,710.00	140.19
Total Federal, State, and Other Grants	\$ 312,034.00	\$ 228,929.85	\$ 147,544.26	\$ 171,741.40	\$ 221,678.19

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal, State and Other Grants - Unappropriated
For the Year Ended December 31, 2013

	<u>Balance December 31, 2012</u>	<u>Federal and State Grants Receivable</u>	<u>Realized as Revenue in 2013</u>	<u>Balance December 31, 2013</u>
Federal Grants:				
U.S. Department of Homeland Security:				
Emergency Management - 2013		\$ 5,000.00	\$ 5,000.00	
FY 2011 Homeland Security Grant		25,000.00	25,000.00	
U.S. Department of Transportation:				
Click It or Ticket - 2013		4,000.00	4,000.00	
Total Federal Grants	-	34,000.00	34,000.00	-
State Grants:				
N.J. Department of Environmental Protection:				
Clean Communities Program - 2012	\$ 4,660.75		4,660.75	
Clean Communities Program - 2013		23,083.30	23,083.30	
Green Communities Grant - 2013		3,000.00	3,000.00	
Recycling Tonnage Grant - 2012	13,360.29		13,360.29	
Recycling Tonnage Grant - 2013		12,876.85		\$ 12,876.85
N.J. Department of Health and Senior Services:				
Alcohol Education & Rehabilitation Fund		211.10		211.10
N.J. Department of Law and Public Safety:				
Body Armor Replacement Program - 2012	1,725.92		1,725.92	
Body Armor Replacement Program - 2013		2,326.64	2,326.64	
Drunk Driving Enforcement Fund - 2013		5,062.95	5,062.95	
Total State Grants	19,746.96	46,560.84	53,219.85	13,087.95
Other Grants:				
Burlington County Municipal Park Development Grant - 2012	141,710.00		141,710.00	
Total Other Grants	141,710.00	-	141,710.00	-
Total Federal, State, and Other Grants	\$ 161,456.96	\$ 80,560.84	\$ 228,929.85	\$ 13,087.95

*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	6,972,473.00
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	14,139,871.00
Levy Calendar Year 2013	XXXXXXXXXX	
Paid	14,042,408.50	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	7,069,935.50	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	21,112,344.00	21,112,344.00

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXXXX	399,518.56
2013 Levy 85105-00	XXXXXXXXXX	141,751.73
Added and Omitted Levy	XXXXXXXXXX	99.07
Interest Earned	XXXXXXXXXX	1,754.36
Expenditures	100,657.87	XXXXXXXXXX
Balance December 31, 2013 85046-00	442,465.85	XXXXXXXXXX
	543,123.72	543,123.72

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXXXX	2,792,503.88
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	5,558,278.00
Levy Calendar Year 2013	XXXXXXXXXX	
Paid	5,571,642.88	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	2,779,139.00	XXXXXXXXXX
# Must include unpaid requisitions	8,350,781.88	8,350,781.88

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	13,080.85
2013 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	4,707,238.91
County Library 80003-04	XXXXXXXXXX	427,684.07
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	208,405.09
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	3,916.37
Paid	5,356,408.92	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	3,916.37	XXXXXXXXXX
	5,360,325.29	5,360,325.29

SPECIAL DISTRICT TAXES

	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
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy 80003-07	XXXXXXXXXX	-
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2013 80003-09	-	
	-	-

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-	307,500.00	307,500.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	2,659,845.06	2,768,099.31	108,254.25
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	67,472.89	67,472.89	-
	67,472.89	67,472.89	-
Total Miscellaneous Revenue Anticipated 80103-	2,794,790.84	2,903,045.09	108,254.25
Receipts from Delinquent Taxes 80104-	379,000.00	526,641.96	147,641.96
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	5,419,761.94	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	5,419,761.94	5,487,308.94	67,547.00
	8,901,052.78	9,224,495.99	323,443.21

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		XXXXXXXXXX	30,056,335.14
Amount to be Raised by Taxation		XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00		14,139,871.00	XXXXXXXXXX
Regional School Tax 80119-00		-	XXXXXXXXXX
Regional High School Tax 80110-00		5,558,278.00	XXXXXXXXXX
County Taxes 80111-00		5,343,328.07	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00		3,916.37	XXXXXXXXXX
Special District Taxes 80113-00		-	XXXXXXXXXX
Municipal Open Space Tax 80120-00		141,850.80	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00		XXXXXXXXXX	618,218.04
Deficit in Required Collection of Current Taxes (or) 80115-00		XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00		5,487,308.94	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00			XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00		XXXXXXXXXX	
		30,674,553.18	30,674,553.18

* 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	8,766,107.00
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	67,472.89
Appropriated for 2013 (Budget Statement Item 9)	80012-03	8,833,579.89
Appropriated for 2013 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	8,833,579.89
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	8,833,579.89
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	7,787,896.12
Paid or Charged - Reserve for Uncollected Taxes	80012-09	618,218.04
Reserved	80012-10	413,378.37
Total Expenditures	80012-11	8,819,492.53
Unexpended Balances Canceled (see footnote)	80012-12	14,087.36

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		
Reserved		
Total Expenditures		-

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>30,604,200.65</u>
or			
(Abstract of Ratables)	82113-00		<u> </u>
2. Amount of Levy Special District Taxes	82102-00		<u> </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00		<u> </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00		<u>21,325.10</u>
5a. Subtotal 2013 Levy			<u>30,625,525.75</u>
5b. Reductions due to tax appeals **			<u> </u>
5c. Total 2013 Tax Levy	82106-00		<u>30,625,525.75</u>
6 Transferred to Tax Title Liens	82107-00		<u>29,168.94</u>
7. Transferred to Foreclosed Property	82108-00		<u> </u>
8. Remitted, Abated or Canceled	82109-00		<u>338,048.52</u>
9. Discount Allowed	82110-00		<u> </u>
10. Collected in Cash: In 2012	82121-00		<u>163,919.46</u>
In 2013 *	82122-00		<u>29,791,032.51</u>
R.E.A.P. Revenue	82124-00		<u> </u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>101,383.17</u>
Total to Line 14	82111-00		<u>30,056,335.14</u>
11. Total Credits			<u>30,423,552.60</u>
12. Amount Outstanding December 31, 2013	83120-00		<u>201,973.15</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	82112-00		<u>98.14%</u>

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			<u>30,056,335.14</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			<u> -</u>
To Current Taxes Realized in Cash (Sheet 17)			<u>30,056,335.14</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)

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	9,026.11	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	11,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	90,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	1,000.00	
6. Veterans Deductions Disallowed By Tax Collector		750.00
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	866.83
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	1,500.00
9. Received in Cash from State	XXXXXXXXXX	101,750.00
10.		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	7,159.28
Due To State of New Jersey	-	XXXXXXXXXX
	112,026.11	112,026.11

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

Line 2	11,500.00
Line 3	90,000.00
Line 4	1,500.00
Sub-Total	103,000.00
Less: Line 7	1,616.83
To Item 10, Sheet 22	101,383.17

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

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

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



 Signature of Tax Collector

T-1504
 License #

2/18/14
 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-		14,139,871.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		5,558,278.00
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		5,343,328.07
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		-
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		141,850.80
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	-	
11. Amount of item 10 Divided by [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
Analysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above)	-	* 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, 2014 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
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		

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		847,834.10	XXXXXXXXXX
	A. Taxes	83102-00 528,760.32	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00 319,073.78	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	
	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 1,500.00	XXXXXXXXXX
5.	Added Tax Title Liens		83111-00 1,304.86	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	963.68
	B. Tax Title Liens - Transfers from Taxes	83107-00	963.68	XXXXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	850,638.96
8.	Totals		851,602.64	851,602.64
9.	Balance Brought Down		850,638.96	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	526,641.96
	A. Taxes	83116-00 525,609.97	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00 1,031.99	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2013 Tax Sale		83118-00	XXXXXXXXXX
12.	2013 Taxes Transferred to Liens		83119-00 29,168.94	XXXXXXXXXX
13.	2013 Taxes		83123-00 201,973.15	XXXXXXXXXX
14.	Balance December 31, 2013		XXXXXXXXXX	555,139.09
	A. Taxes	83121-00 205,659.82	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00 349,479.27	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		1,081,781.05	1,081,781.05

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 61.91%

17. Item No. 14 multiplied by percentage shown above is 343,694.04 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		XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXXX	-
		-	-

CONTRACT SALES

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

MORTGAGE SALES

		Debit	Credit
20. Balance 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	-
Analysis of Sale of Property:	\$	-	-
* Total Cash Collected in 2013	(84125-00)		

Realized in 2013 Budget -

To Results of Operation (Sheet 19) -

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013	Balance as at <u>Dec. 31, 2013</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____
4. <u>Expenditure without Appropriation</u>	\$ 5,427.00	\$ 5,427.00	\$ _____	\$ _____
<u>Sub-total Current Fund</u>	\$ 5,427.00	\$ 5,427.00	\$ -	\$ -
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____
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

	<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
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	4,115,000.00	
Issued	80033-02	XXXXXXXX	2,138,000.00	
Paid	80033-03	1,135,000.00	XXXXXXXX	
Outstanding December 31, 2013	80033-04	5,118,000.00	XXXXXXXX	
		6,253,000.00	6,253,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 1,227,000.00
2014 Interest on Bonds *		80033-06	168,394.67	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2013	80033-10	-	XXXXXXXX	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033-11	\$
2014 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 168,394.67

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Providing Funding for Various Ordinances	100,000.00	2,138,000.00	11/18/13	2.00%
Total	100,000.00	2,138,000.00		

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
MUNICIPAL NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE LOAN**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	986,697.69	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	110,030.74	XXXXXXXX	
Outstanding December 31, 2013	80033-04	876,666.95	XXXXXXXX	
		986,697.69	986,697.69	
2014 Loan Maturities			80033-05	\$ 108,069.70
2014 Interest on Loans			80033-06	\$ 26,862.50
Total 2014 Debt Service for	Loan		80033-13	\$ 134,932.20

LOAN

Outstanding January 1, 2013	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2013	80033-10	-	XXXXXXXX	
		-	-	
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. _____		\$ _____	\$ _____

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. Various Capital Improvements	532,950.00	01/28/11	532,950.00	01/23/14	1.10%	-	5,862.45	01/23/14
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	532,950.00		532,950.00			-	5,862.45	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 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.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

MEMO: *See Sheet 33 for clarification of "Original Date of Issue" 80051-01 80051-02

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

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

(Do not crowd - add additional sheets)

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013 80031-01	XXXXXXXXXX	
Received from 2013 Budget Appropriation * 80031-02	XXXXXXXXXX	70,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) 80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations 80031-04	47,600.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013 80031-05	22,400.00	XXXXXXXXXX
	70,000.00	70,000.00

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

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
Various Capital Improvements	842,500.00	806,150.00	36,350.00	36,350.00
Various Capital Improvements *	372,720.00	143,900.00	7,500.00	7,500.00
Improvement to Village Green Park (Phase II) **	250,000.00	71,250.00	3,750.00	3,750.00
Total 80032-00	1,465,220.00	1,021,300.00	47,600.00	47,600.00

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.

* \$221,320.00 funding provided by federal and state grant awards

** \$175,000.00 funding provided by county grant award

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXXX	124,093.69
Premium on Sale of Bonds		XXXXXXXXXX	22,300.58
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2013	80029-04	146,394.27	XXXXXXXXXX
		146,394.27	146,394.27

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 \$ 30,625,525.75
- 2. Amount of Item 1 Collected in 2013 (*) \$ 30,056,335.14
- 3. Seventy (70) percent of Item 1 \$ 21,437,868.03

(*) Including prepayments and overpayments applied.

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2013?
Answer YES or NO YES
- 2. Have payments been made for all bonded obligations or notes due on or before
December 31, 2013?
Answer YES or NO: YES If answer is "NO" give details

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

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

D.

- 1. Cash Deficit 2012 \$ _____
- 2. 4% of 2012 Tax Levy for all purposes:
Levy - - _____ = \$ _____
- 3. Cash Deficit 2013 \$ _____
- 4. 4% of 2013 Tax Levy for all purposes:
Levy - - 30,625,525.75 = \$ 1,225,021.03

E.

<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ <u>3,916.37</u>	\$ <u>3,916.37</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____

