ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)

POPULATION LAST CENSUS 68,190
NET VALUATION TAXABLE 2013 2,582,189,018
MUNICODE 0705

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

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

CITY of EAST ORANGE, County of Essex

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

	Date	Examined By:		Remarks
1			Preliminary Check	
2			Examined	

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

Name

Title AUDITOR

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared)~~ or (which I have not prepared) [eliminate one] and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, VICTORIA WALKER, am the Chief Financial Officer, License # N-0639, of the CITY of EAST ORANGE, County of ESSEX and that the statements annexed hereto and made part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances 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 Victoria Y Walker

Title CHIEF FINANCIAL OFFICER

Address 44 CITY HALL PLAZA

Phone Number (973) 266-5146

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

Because the agreed - upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing statements, I do not express an opinion on any of the post - closing trial balances, related statements and analyses. In connection with the agreed - upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statements for the year ended December 31, 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality / county, taken as a whole.

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

N/A

(Registered Municipal Accountant)

FERRAIOLI, WIELKOTZ, CERJLLO & CUVA
(Firm Name)

401 WANAQUE AVE.
(address)

POMPTON LAKES, N.J. 07442
(address)

973-835-7900
(Phone Number)

973-835-6631
(Phone Number)

Certified by me

This 7th day of March, 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 2013 as required under N.J.A.C. 5:23-4.17.

Printed name: LLOYD ABDUL - RAHMAN

Signature: [signature]

Certificate #: 003968

Date: 3/11/2014

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 or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
9. The municipality has not applied for Extraordinary Aid for 2010.

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

Municipality: CITY OF EAST ORANGE

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: City of East Orange

Chief Financial Officer: Victoria Y. Walker

Signature: Victoria Y. Walker

Certificate #: N-0639

Date: 3/10/2014

Fed I.D. #

CITY OF EAST ORANGE
Municipality

ESSEX
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2013

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 8,651,286.48	$ 476,104.25	$

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

X 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 June 24, 1997) and OMB 98-07. Expenditures are defined in Section 205 of OMB A-133.

(1) Report expenditures from federal pass-through programs received directly from the state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from the state government or indirectly from pass-through entities. Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than the state government.

Victoria Y Valley
Signature of Chief Financial Officer

3/10/2014
Date

IMPORTANT !

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

N/A

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

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

Name _____

Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 2,514,493,046 .

SIGNATURE OF TAX ASSESSOR

EAST ORANGE
MUNICIPALITY

ESSEX
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 Subtotaled and Subtotal Must Be Marked With "C" - - Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit
CASH	21,216,907.95	
CHANGE FUND	300.00	
PETTY CASH		0.66
	21,217,207.95	
DUE FROM STATE OF N.J. - SENIOR CIT. AND VETS.		19,390.20
DUE FROM STATE OF N.J. - Qualfied Bond Aid	2,744,247.87	
RECEIVABLES WITH FULL RESERVES		
2009 TAXES 12,768.69		
2010 TAXES 20,871.32		
2011 TAXES 22,550.74		
2013 Taxes 5,543,841.62	5,600,032.37	
TAX TITLE LIENS	5,439,932.49	
PROPERTY ACQUIRED FOR TAXES -		
ASSESSED VALUATION	8,936,450.00	
REVENUE ACCOUNTS RECEIVABLE	238,729.90	
DUE FROM BOARD OF EDUCATION	288,651.28	
DUE FROM SELF INSURANCE FUND	254,426.73	
DUE FROM PAYROLL TRUST	88,230.96	
DUE FROM OTHER TRUST FUND	9,804.21	
DUE FROM ANIMAL LICENSE TRUST	4,657.99	
PREPAID SCHOOL TAXES	124,436.00	
PILOT RECEIVABLE	507,415.66	
DUE FROM FEDERAL AND STATE GRANT FUND	1,731,332.00	
Total Receivables With Full Reserves	23,224,099.59	
EMERGENCY AUTHORIZATION	500,000.00	
SPECIAL EMERGENCY AUTHORIZATIONS	1,580,000.00	
Total Deferred Charges	2,080,000.00	

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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 Subtotaled and Subtotal Must Be Marked With "C" - - Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit	
DUE COUNTY ADDED TAXES		29,416.95	
ENCUMBRANCES		4,440,788.57	
APPROPRIATION RESERVES		4,304,769.82	
ACCOUNTS PAYABLE		383,985.28	
DUE TO OPEN SPACE TRUST FUND		805.80	
RESERVE FOR SANDY REIMBURSEMENTS		199,146.87	
ACCRUED SALARIES AND WAGES		101,930.61	
TAX OVERPAYMENTS		1,058,218.47	
RESERVE FOR HURRICANE IRENE		35,066.93	
DUE TO CENTRAL AVE IMPROVEMENT DISTRICT		5,308.32	
PREPAID TAXES		1,295,797.42	
RESERVE FOR TAX APPEALS		91,460.06	
RESERVE FOR REVALUATION		18,730.87	
SPECIAL RESERVES		161,182.38	
DUE TO CDBG TRUST			
SPECIAL EMERGENCY NOTES		1,580,000.00	
EMERGENCY NOTES		500,000.00	
DUE TO WATER OPERATING FUND			
DUE TO HOME LOAN TRUST			
APPROPRIATED GRANT RESERVES			
RESERVE FOR ENCUMBRANCES			
UNAPPROPRIATED RESERVES			
		14,225,999.21	"C"
RESERVE FOR RECEIVABLES		23,459,727.65	
FUND BALANCE		11,815,456.61	
	49,501,183.47	49,501,183.47	

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

POST CLOSING
TRIAL BALANCE - SUMMARY CURRENT FUND AND STATE AND FEDERAL GRANTS

AS AT DECEMBER 31, 2013

Title of Account		Debit	Credit
Cash	85001	19,411,542.07	
Taxes Receivable	85002	5,600,032.37	
Tax Title Liens	85003	5,439,932.49	
Foreclosed Property	85004	8,936,450.00	
Other Receivables	85007	6,227,561.32	
State and Federal Grants Receivable	85006	17,494,633.25	
Emergencies and Deferred Charges	85005	2,080,000.00	
Total Assets	85008	65,190,151.50	
Cash Liabilities	85009		29,914,967.24
Reserve for Receivables	85010		23,459,727.65
Fund Balance	85011		11,815,456.61
Total Liabilities, Reserves and Fund Balances	85012		65,190,151.50

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
CASH		
DUE TO CURRENT		
RESERVE FOE EXPENDITURES		
	-	-

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
CASH		1,805,665.22
STATE AND FEDERAL GRANTS RECEIVABLE	17,494,633.25	
RESERVE FOR ENCUMBRANCES		795,193.35
INTERFUND - CURRENT FUND		1,731,332.00
INTERFUND - COMMUNITY DEVELOPMENT TRUST		
UNAPPROPRIATED RESERVES		13,113,458.42
APPROPRIATED RESERVES		48,984.26
	17,494,633.25	17,494,633.25

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
ANIMAL LICENSE TRUST FUND		
Cash	7,311.99	
Due from/to Current Fund		4,657.99
Due to State of NJ		33.00
Reserve for Expenditures		2,621.00
	7,311.99	7,311.99
COMMUNITY DEVELOPMENT TRUST FUND		
Cash	5,616.53	
Due from/to HUD	4,975,692.21	
Due from/to HOME Loan Program Trust	3,640.65	
Reserve for CDBG Expenditures		4,984,949.39
Reserve for HOME Loan Program		
	4,999,573.37	4,999,573.37
HOME LOAN PROGRAM FUND		
Cash	51,260.28	
Due from/to HUD	1,522,207.01	
Due from/to CDBG Trust Fund		3,640.65
Other Loans Receivable	3,243,288.88	
Construction Loans Receivable	351,855.00	
Reserve for Expenditures		1,529,091.32
Reserve for Loans Receivable		3,243,288.88
Reserve for UDAG Expenditures		40,735.32
Reserve for Construction Loan Receivable		351,855.00
	5,168,611.17	5,168,611.17
TAX REDEMPTION TRUST		
Cash	1,157,037.87	
Due from/to Tax Escrow Account		414,027.00
Reserve for Tax Redemption		743,010.87
	1,157,037.87	1,157,037.87

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
OTHER TRUST FUNDS		
CASH:		
US Customs Fund	443,762.47	
Police DEA Fund	156,570.95	
Forfeited Property	297,756.58	
Law Enforcement Trust	870.27	
General Trust	1,489,003.18	
Recreation Trust	168,719.09	
Performance Art School Project Trust	3,326.97	
Police Off-Duty Assignment Trust	185,271.86	
Payroll Agency	1,435,598.78	
ACH Death & Burial Trust	48,533.25	
Developer's Escrow #2	217,508.05	
Payroll Account	420,863.72	
Auction Escrow Trust	1,265,514.35	
Senior Citizen Center Brick Campaign	8,436.16	
Tax Escrow	191,134.15	
UEZ Assistance Fund	266,343.71	
Uniform Contruction Code Fees	138,918.23	
Central Avenue Business Improvement Project	5,164.57	
Open Space Trust Fund	418,314.46	
INTERFUNDS:		
Due from/to Current Fund - Police Customs		0.08
Due from/to Current Fund - General Trust		482.11
Due from/to Current Fund - Police Off-Duty Assignment		187.24
Due from/to Current Fund - Payroll Agency		88,230.96
Due from/to Current Fund - Payroll Account		9,134.78
Due from/to Current Fund - Open Space	805.80	
Due from/to Tax Redemption Trust - Tax Escrow	414,027.00	

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
OTHER TRUST FUNDS (CONT.)		
RESERVE FOR:		
Police US Customs Expenditures		443,762.39
Police DEA Expenditures		156,570.95
Police Ferfeited Property Expenditures		297,756.58
Law Enforcement Trust Expenditures		870.27
Permit Deposits		93,681.89
Hunting & Fishing		6,236.00
POAA		133,296.71
Franklin Land Memorial		5,435.34
Relocation Expense		10,666.00
Performance Bonds		21,090.20
Police Off-Duty Assignment		32,126.78
Hurricane Katrina Funds		102.00
Susan G Komen		297.00
Upsala Woodlands Escrow		216,739.51
North Walnut Realty Escrow		75,000.00
General Trust		107,745.21
Forth Ward		4,686.00
Drug Abuse Client Fees		30,056.28
Health - Special Projects		633.00
Docutech Center		26,819.00
Litigation Settlements		301,661.00
Municipal Enforcing Agency Fees		6,344.89
Demolition		10,943.00
Uniform Fire Code Penalties		550.00
Bid Bond Deposits		14,084.87
Gun Buy Back		10.00
Accumulated Sick/Vacation		218.85
Municipal Court DWI Trust		10,532.00
Recycling Program		52,391.57

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
OTHER TRUST FUNDS (CONT.)		
RESERVE FOR:		
Snow & Ice Removal		215,658.14
Developers Escrow		17,727.57
Haiti Relief Fund		3,116.36
Salary Adjustments		90,671.90
Recreation Trust		168,719.09
Performance Art School		3,326.97
Police Off-Duty Assignment		185,084.62
Payroll Agency Payables		1,347,367.82
ACH Death & Burial Expenditures		48,533.25
Developers Escrow #2		217,508.05
Payroll Trust		411,728.94
Auction Escrow Trust		1,265,514.35
Senior Citizen Center Brick Campaign		8,436.16
Tax Escrow		605,161.15
UEZ Assistance Fund		266,343.71
Uniform Contruction Code Fees		138,918.23
Central Avenue Business Improvement Project		5,164.57
Open Space Trust Fund		419,120.26
	7,576,443.60	7,576,443.60
SELF INSURANCE TRUST FUND		
Cash - Workers Compensation	471,962.14	
Cash - Liability Claims	282,669.67	
Cash - AFLAC Flex Plus	29,288.00	
Due from/to Current Fund		254,426.73
Reserve for Workers Compensation		217,535.41
Reserve for Auto/General Liability		282,669.67
Reserve for AFLAC Flex Plus		29,288.00
	783,919.81	783,919.81

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2013 (1) $

x 25%

(2) $

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

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

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

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

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

Schedule of Trust Fund Deposits and Reserves

	Purpose	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
1.	Animal License Expenditures	5,963.62	1,911.37	5,253.99	2,621.00
2.	CDBG Expenditures	3,037,501.64	3,646,303.50	1,698,855.75	4,984,949.39
3.	HOME Loan Program	1,739,398.48	388,676.50	598,983.66	1,529,091.32
4.	UDAG Expenditures	73,725.48	-	32,990.16	40,735.32
5.	Reserve for Tax Redemption	467,501.00	5,690,254.30	5,414,744.43	743,010.87
6.	Police US Customs Expenditures	525,894.30	44,600.96	126,732.87	443,762.39
7.	Police DEA Expenditures	695,106.65	132,208.99	670,744.69	156,570.95
8.	Police Ferfeited Property Expenditures	271,287.68	59,633.69	33,164.19	297,756.58
9.	Law Enforcement Trust Expenditures	7,797.51	1.76	6,929.00	870.27
10.	Permit Deposits	88,028.65	21,644.35	15,991.11	93,681.89
11.	Hunting & Fishing	6,236.00	-	-	6,236.00
12.	POAA	113,229.21	20,067.50	-	133,296.71
13.	Franklin Land Memorial	5,435.34	-	-	5,435.34
14.	Relocation Expense	10,666.00	-	-	10,666.00
15.	Performance Bonds	29,690.20	-	8,600.00	21,090.20
16.	Police Off-Duty Assignment	32,126.78	-	-	32,126.78
17.	Hurricane Katrina Funds	102.00	-	-	102.00
18.	Susan G Komen	297.00	-	-	297.00
19.	Upsala Woodlands Escrow	216,739.51	-	-	216,739.51
20.	North Walnut Realty Escrow	75,000.00	-	-	75,000.00
21.	General Trust	99,145.21	8,600.00	-	107,745.21
22.	Forth Ward	4,686.00	-	-	4,686.00
23.	Drug Abuse Client Fees	96,747.28	128,785.00	195,476.00	30,056.28
24.	Health - Special Projects	633.00	-	-	633.00
25.	Docutech Center	26,819.00	-	-	26,819.00
26.	Litigation Settlements	301,661.00	-	-	301,661.00
27.	Municipal Enforcing Agency Fees	6,344.89	-	-	6,344.89
28.	Demolition	10,943.00	-	-	10,943.00
29.	Uniform Fire Code Penalties	550.00	-	-	550.00
30.	Bid Bond Deposits	-	14,084.87	-	14,084.87
31.	Gun Buy Back	10.00	-	-	10.00
32.	Accumulated Sick/Vacation	218.85	-	-	218.85
33.	Municipal Court DWI Trust	10,532.00	-	-	10,532.00
34.	Recycling Program	59,577.60	1,914.46	9,100.49	52,391.57
35.	Snow & Ice Removal	78,698.70	136,959.44	-	215,658.14
36	Developers Escrow	17,727.57	-	-	17,727.57
37.	Haiti Relief Fund	3,116.36	-	-	3,116.36
38.	Salary Adjustments	1,082,300.00	109,113.79	1,100,741.89	90,671.90
39.	Recreation Trust	43,420.85	246,929.21	121,630.97	168,719.09
40.	Performance Art School	3,324.56	10,845.36	10,842.95	3,326.97

Schedule of Trust Fund Deposits and Reserves

	Purpose	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
41.	Police Off-Duty Assignment	186,876.43	400,304.06	402,095.87	185,084.62
42.	Payroll Agency Payables	1,158,298.57	21,149,422.38	20,960,353.13	1,347,367.82
43.	ACH Death & Burial Expenditures	32,965.80	15,567.45	-	48,533.25
44.	Developers Escrow #2	130,348.45	133,398.68	46,239.08	217,508.05
45.	Payroll Trust	332,765.55	73,013,434.05	72,934,470.66	411,728.94
46.	Auction Escrow Trust	1,056,609.35	396,634.80	187,729.80	1,265,514.35
47.	Senior Citizen Center Brick Campaign	13,665.68	202.88	5,432.40	8,436.16
48.	Tax Escrow	669,733.32	2,177,202.00	2,241,774.17	605,161.15
49.	UEZ Assistance Fund	332,756.22	32.49	66,445.00	266,343.71
52.	Uniform Contruction Code Fees	138,904.34	13.89	-	138,918.23
53.	Central Avenue Business Improvement Project	5.01	55,159.56	50,000.00	5,164.57
54.	Open Space Trust Fund	-	516,118.86	96,998.60	419,120.26
55.	Workers Compensation	253,375.57	1,764,524.09	1,800,364.25	217,535.41
56.	Auto/General Liability	279,337.15	1,317,724.75	1,314,392.23	282,669.67
57.	AFLAC Flex Plus	29,285.07	2.93	-	29,288.00
58.					-
59.					-
60.					-
61.					-
62.					-
63.					-
64.					-
65.					-
66.					-
67.					-
68.					-
69.					-
70.					-
71.					-
72.					-
73.					-
74.					-
75.					-
76					-
77.					-
78.					-
79.					-
80.					-
	Totals:	$ 13,863,108.83	$ 111,602,277.92	$ 110,157,077.34	$ 15,308,309.41

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
		Assessment and Liens	Current Budget	Other				
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
	-	-	-	-	-	-	-	-

* Show as red figure

Sheet 7

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,533,575.96	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	1,533,575.96
Cash	4,204,582.07	
Accounts Receivable - Other	11,500.33	
Due to/from: Current Fund		
Due to/from Water Utility Capital		
Deferred Charges - Funded	50,210,937.00	
Deferred Charges - Unfunded	9,852,575.96	
Serial/Refunding Bonds Payable		49,745,937.00
Bond Anticipation Notes Payable		8,319,000.00
Green Acres Loan Payable		465,000.00
Capital Improvement Fund		1,248,527.00
Contracts Payable		804,069.14
Improvement Authorizations - Funded		316,807.44
Improvement Authorizations - Unfunded		2,987,329.47
Reserve for:		
Payment of Bonds - Debt Service		111,096.31
Down Payments on Improvements		109,653.00
Capital Improvements		106,569.00
Capital Fund Balance		65,607.00
	65,813,171.32	65,813,171.32

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	2,454,115.04	20,331,401.98	1,568,309.73	21,217,207.29
Trust - Animal License		7,458.79	146.80	7,311.99
Trust - Other	1,383,654.70	7,044,078.36	1,266,122.26	7,161,610.80
Trust - Self Insurance		893,415.53	109,495.72	783,919.81
Trust - Community Devel.	505.00	13,338.22	8,226.69	5,616.53
Trust - Home Loan		51,469.44	209.16	51,260.28
Trust - Tax Redemption		1,245,869.98	88,832.11	1,157,037.87
Capital - General	35,000.00	4,169,582.07		4,204,582.07
Water - Operating	177,482.10	3,464,917.46	876,901.39	2,765,498.17
Water - Capital		1,041,411.94	244,468.92	796,943.02
Utility -				-
Assessment				-
Public Assistance * *				-
Federal and State Grants		(1,805,665.22)		(1,805,665.22)
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	4,050,756.84	36,457,278.55	4,162,712.78	36,345,322.61

* Include Deposit In Transit

* * Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at JUNE 30, 2013.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks as JUNE 30, 2013.

All "Certificates of Deposit" , "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepares this Annual Financial Statement as certified to on Sheet 1 or 1 (a).

Signature: Title: RMA

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND	
PNC BANK -8013972243	20,198,639.96
Investor Savings a/c no. 0001-99-00254	132,762.02
OTHER TRUST FUND	
PNC Bank a/c no. 80-2447-2367 - US Customs Proceeds	206,671.43
Investors Bank a/c no. 0001-99-00337 - US Customs Account	237,091.04
PNC Bank a/c no. 80-1453-8721 - DEA Account	70,878.18
Investors Bank a/c no. 0001-99-00302 - DEA Account	16,977.50
PNC Bank a/c no. 80-1453-8713 - Forfeit Property Account	217,125.61
Investors Bank a/c no. 0001-99-000310 - Forfeit Property Account	80,630.97
PNC Bank a/c no. 80-1453-8449 - Law Enforcement Account	870.27
PNC Bank a/c no. 80-1453-8553 - General Trust Account	366,059.17
Investors Bank a/c no. 0001-99-000883 - General Trust Account	948,857.88
PNC Bank a/c no. 80-2190-0522 - Recreation Trust Account	158,034.33
PNC Bank a/c no. 80-2447-5525 - Performance Art School Project Account	3,326.97
PNC Bank a/c no. 80-3363-0224 - Police Off-Duty Assignment Account	184,453.86
PNC Bank a/c no. 80-1453-8609 - Payroll Agency Trust Account	1,459,255.95
PNC Bank a/c no. 80-3596-3583 - ACH Death & Burial Account	32,969.06
PNC Bank a/c no. 80-3790-6822 - Developers Escrow Account #2	218,216.05
PNC Bank a/c no. 80-1453-8465 - Payroll Account	542,658.26
PNC Bank a/c no. 80-3302-5737 - Auction Escrow Account	1,270,514.35
PNC Bank a/c no. 80-3954-4917 - Sr Citizen Center Brick Campaign Account	8,436.16
PNC Bank a/c no. 80-1645-7693 - Escrow Account	192,310.35
PNC Bank a/c no. 80-4388-7266 - UEZ Assistance Fund	266,343.71
PNC Bank a/c no. 80-4388-7277 - Uniform Construction Code Fee Account	138,918.23
PNC Bank a/c no. 80-4935-2652 - Central Ave Bus Impr District (CABID)	5,164.57
PNC Bank a/c no. 80-5651-9705 - Open Space Recreation Trust Account	418,314.46

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

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

ANIMAL LICENSE TRUST FUND	
PNC Bank a/c no. 80-1453-8705	7,458.79
SELF INSURANCE TRUST FUND	
PNC Bank a/c no. 80-1645-6877 - Workers Compensation	541,670.33
PNC Bank a/c no. 80-1645-6818 - Liability Claims Fund	322,457.20
PNC Bank a/c no. 80-3596-3778 - AFLAC Flex Plus Account	29,288.00
COMMUNITY DEVELOPMENT GRANT FUND	
PNC Bank a/c no. 80-1453-8422	13,338.22
HOME LOAN PROGRAM FUND	
PNC Bank a/c no. 80-1556-8711	51,469.44
TAX REDEMPTION FUND	
PNC Bank a/c no. 80-1397-4994	1,245,869.98
GENERAL CAPITAL FUND	
Investor's Bank a/c no. 0345	1,781,196.88
PNC Bank a/c no. 80-1453-8414	1,852,025.93
PNC Bank a/c no. 80-1234-9732	536,359.26
FEDERAL AND STATE GRANT FUND	
PNC BANK -8013972243	(1,805,665.22)
Water Operating Fund	
PNC Bank - 80-2180-4194	581,262.49
PNC Bank - 80-2180-4223	1,920,311.02
PNC Bank - 80-2180-4207	365,997.21
PNC Bank - 80-3659-8522	132,303.94
PNC Bank - 80-2658-5381	37,493.19
PNC Bank - 80-2447-2615	427,549.61
Water Capital Fund	
PNC Bank - 80-2180-4215	1,041,411.94
TOTAL	36,457,278.55

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

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Dec. 31, 2012	2013 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Cancelled	Balance Dec. 31, 2013
WIC-SUPPLEMENTAL FOOD PROGRAM FOR						-
WOMAN, INFANTS AND CHILDREN	1,120,215.00		1,028,107.00			92,108.00
CHILDHOOD LEAD BASED PAINT POISONING	486,820.00		279,529.00			207,291.00
DRUG ABUSE METHADONE ADDICTION TREATMENT	1,106,592.00		1,066,214.00			40,378.00
SUMMER FOOD SERVICES PROGRAM	1,799,992.00		193,906.61			1,606,085.39
HIV COUNSELING AND TESTING	162,691.00		161,982.00			709.00
HIV COUNSELING AND TESTING II	14,774.00					14,774.00
HOME FRIENDS	58,685.00		58,685.00			-
NJ TRANSPORTATION TRUST FUNDS	2,563,085.00		119,896.57			2,443,188.43
BALANCED HOUSING	106,389.00					106,389.00
EAST ORANGE MUNICIPAL ALLIANCE	132,000.00					132,000.00
CHILD AND ADULT CARE FOOD SERVICE-WINTER	1,979,988.00		1,362,432.47			617,555.53
URBAN ENTERPRISE ZONE	728,804.00		66,445.00			662,359.00
TOBACCO ENFORCEMENT GRANT	7,890.00					7,890.00
URBAN GATEWAY ENHANCEMENT	35,300.00		32,000.00			3,300.00
EMERGENCY MANAGEMENT PERFORMANCE GRANT	5,000.00					5,000.00
ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT	574,300.00		574,300.00			-
Sub Totals	10,882,525.00	-	4,943,497.65	-	-	5,939,027.35

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Dec. 31, 2012	2013 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Cancelled	Balance Dec. 31, 2013
	10,882,525.00	-	4,943,497.65	-	-	5,939,027.35
HUD ECO DEV INITIATIVE-VIADUCT	237,500.00					237,500.00
CLICK IT OR TICKET	5,000.00					5,000.00
JUSTICE ASSISTANCE GRANT	389,501.00		217,362.67			172,138.33
PANDEMIC FLU	9,602.00					9,602.00
GREEN ACRES MULTI PARK PROJECT	443,322.00					443,322.00
ECONOMIC DEVELOPMENT INITIATIVE	346,500.00					346,500.00
PEDESTRIAN SAFETY PROGRAM	15,000.00					15,000.00
NEW JERSEY HEALTH OFFICER ASSOCIATION (SAFER GRANT)	1,376,874.00		765,856.00			611,018.00
COPS HIRING RECOVERY GRANT	265,971.00		265,971.00			-
HURRICANE SANDY DISASTER NEG	239,595.00		125,696.51			113,898.49
EO HAZARDOUS MATERIAL INCIDENTS & WASTE MANAGEMENT	21,020.00					21,020.00
NJ RELOCATION ASSISTANCE	8,225.00					8,225.00
SENIOR CITIZEN SPECIAL PROJECTS	194,800.00					194,800.00
COPS TECHNOLOGY PROGRAM (CRISP)	145,035.00		122,655.00			22,380.00
MUNICIPAL ALLIANCE		25,000.00	25,000.00			-
COPS HIRING RECOVERY GRANT		496,688.00	496,687.25			0.75
SHELTER PLUS CARE PROGRAM		583,398.00	583,398.00			-
UDAG		3,611.00	3,611.00			-
Sub Totals	14,580,470.00	1,108,697.00	7,549,735.08	-	-	8,139,431.92

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Dec. 31, 2012	2013 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Cancelled	Balance Dec. 31, 2013
	14,580,470.00	1,108,697.00	7,549,735.08	-	-	8,139,431.92
JUSTICE ASSISTANCE GRANT		50,474.00				50,474.00
CLEAN COMMUNITIES GRANT		97,600.00	97,599.85			0.15
WIC SUPPLEMENTAL FOOD PROGRAM		1,005,800.00				1,005,800.00
COUNTY OF ESSEX HOME FRIENDS		241,118.00	112,459.68			128,658.32
CHILDHOOD LEAD POISONING		250,000.00				250,000.00
URBAN ENTERPRISE FUND- ADMINISTRATION		66,980.00			66,980.00	-
ALCHOHOL & DRUG ABUSE TREATMENT/REHABILITATION		745,916.00				745,916.00
MATCHING-CLIENT FEES OTHER TRUST		195,476.00	195,476.00			-
CHILD AND ADULT CARE FOOD SERVICE-WINTER		2,616,089.00				2,616,089.00
CHILD AND ADULT CARE FOOD SERVICE-WINTER		2,679,560.40				2,679,560.40
SUMMER FOOD SERVICE PROGRAM		507,343.00				507,343.00
HIV COUNSELING & TESTING		140,588.00				140,588.00
URBAN GATEWAY ENHANCE PROGRAM		32,000.00				32,000.00
COMMUNITY DEVELOPMENT BLOCK GRANT		1,358,054.00	1,358,054.00			-
HOME PROGRAM		357,816.00	357,815.50			0.50
NJ TRANSIT TRUST FUND		409,820.00				409,820.00
CLICK IT OR TICKET		4,000.00				4,000.00
SAFER GRANT		463,034.00				463,034.00
Grand Totals	14,580,470.00	12,330,365.40	9,671,140.11	-	66,980.00	17,172,715.29

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Dec. 31, 2012	2013 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Cancelled	Balance Dec. 31, 2013
	14,580,470.00	12,330,365.40	9,671,140.11	-	66,980.00	17,172,715.29
HURRICANE SANDY DISASTER		321,917.96				321,917.96
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Sub Totals	14,580,470.00	12,652,283.36	9,671,140.11	-	66,980.00	17,494,633.25

Sheet 10

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2012	Transferred from 2013 Budget Appropriations			Expended	Cancel		Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
WIC-SUPPLEMENTAL FOOD PROGRAM FOR								-
WOMAN, INFANTS AND CHILDREN	1,315,466.16		1,005,800.00		973,481.20			1,347,784.96
CHILDHOOD LEAD BASED PAINT POISONING	179,164.56		250,000.00		254,199.36			174,965.20
PUBLIC HEALTH PRIORITY FUNDING	57,076.09				-			57,076.09
SUMMER FOOD SERVICES PROGRAM	1,041,673.29	507,343.00			192,722.38			1,356,293.91
COUNTY OF ESSEX HOME FRIENDS	39,545.41	241,118.00			249,364.48			31,298.93
HIV COUNSELING AND TESTING	106,435.00	140,588.00			138,327.65			108,695.35
COMCAST VIDEO-CITY COUNCIL SURVEILLANCE	180,571.51				-			180,571.51
NJ TRANSPORTATION TRUST FUND	2,560,757.46	409,820.00			335,268.93			2,635,308.53
CHILD AND ADULT CARE FOOD (WINTER) PROGRAM	1,080,151.00	2,616,089.00	2,679,560.40		1,849,208.13			4,526,592.27
CLEAN COMMUNITIES	132,580.03	97,600.00			123,271.32			106,908.71
LAW ENFORCEMENT BLOCK GRANT	252.00				-			252.00
TRAFFIC ENFORCEMENT ZONE	13.45				-			13.45
URBAN ENTERPRISE ZONE	570,818.99	66,980.00			66,703.65	66,980.00		504,115.34
ALCOHOL EDUCATION AND REHAB GRANT	619,034.00		941,392.00		916,276.73			644,149.27
DYFS METHADONE DRUG ABUSE	116,847.00				-			116,847.00
COLGATE PALMOLIVE	6,556.75				-			6,556.75
Totals	8,006,942.70	4,079,538.00	4,876,752.40	-	5,098,823.83	66,980.00	-	11,797,429.27

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2012	Transferred from 2013 Budget Appropriations			Expended	Cancel		Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
								-
								-
	8,006,942.70	4,079,538.00	4,876,752.40	-	5,098,823.83	66,980.00	-	11,797,429.27
IMF CHILD MATERNITY GRANT	13,698.00				-			13,698.00
BODY ARMOR PROGRAM	20,640.12				19,930.35			709.77
LIVEABLE COMMUNITIES	26,614.76				-			26,614.76
DELTA DENTAL PLAN	17,093.00				15,221.39			1,871.61
JUSTICE ASSISTANCE GRANT	119,707.13	50,474.00			162,196.01			7,985.12
USCM-DUPONT EXCELLENCE AWARD	5,000.00				-			5,000.00
MUNICIPAL ALLIANCE	48,248.59		31,250.00		19,826.21			59,672.38
NJ RELOCATION ASSISTANCE	74,878.00				-			74,878.00
COPS HIRING	461.83	496,688.00			497,149.50			0.33
POLICE-PSAP EQUIPMENT	5.39				-			5.39
LEAD IDENTIFICATION AND FIELD TESTING	23.27				-			23.27
LEAD INTERVENTION	85,561.00				-			85,561.00
EPA STORMWATER MANAGEMENT	8,077.04				4,101.41			3,975.63
WEED & SEED INITIATIVE	2,258.00				-			2,258.00
GREEN ACRES-MULTI PARK PROJECT	350.00				(6,755.96)			7,105.96
SAFER GRANT-NJ HEALTH OFFICERS ASSN	63,820.51	463,034.00			463,034.00			63,820.51
Totals	8,493,379.34	5,089,734.00	4,908,002.40	-	6,273,526.74	66,980.00	-	12,150,609.00

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2012	Transferred from 2013 Budget Appropriations			Expended	Cancel		Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
	8,493,379.34	5,089,734.00	4,908,002.40	-	6,273,526.74	66,980.00	-	12,150,609.00
EO-HAZERDOUS MATERIALS	18,019.57				-			18,019.57
DRUNK DRIVING ENFORCEMENT FUND	7,465.91				12.00			7,453.91
ECONOMIC DEVELOPMENT INITIATIVE	346,500.00				-			346,500.00
INTENSIVE METHADONE OUTPATIENT	27,613.00				-			27,613.00
EMERGENCY RELOCATION LEAD PROGRAM	24.82				-			24.82
EMERGENCY MANAGEMENT PERFORMANCE	20,000.00				-			20,000.00
COPD TECHNOLOGY PROGRAM (CRISP)	22,306.28				0.00			22,306.28
GOLF CART PASS STIMULUS PROGRAM	15,615.04				-			15,615.04
HUD ECONOMIC DEV INITIATIVE	237,000.00				32,400.00			204,600.00
PEDESTRIAN SAFETY PROGRAM	15,000.00				15,000.00			-
RECYCLING TONNAGE	23,246.83				1,472.23			21,774.60
SENIOR SERVICES SPECIAL PROJECTS	189,500.00				-			189,500.00
HURRICANE SANDY DISASTER GRANT	233,625.00		321,917.96		470,527.76			85,015.20
SHELTER PLUS CARE PROGRAM		583,398.00			583,398.00			-
UDAG		3,611.00			3,611.00			-
URBAN GATEWAY ENHANCE PROGRAM		32,000.00			32,000.00			-
COMMUNITY DEVELOPMENT BLOCK GRANT		1,358,054.00			1,358,054.00			-
HOME PROGRAM		357,816.00			357,816.00			-
					-			-
Totals	9,649,295.79	7,424,613.00	5,229,920.36	-	9,127,817.73	66,980.00	-	13,109,031.42

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2012	Transferred from 2013 Budget Appropriations			Expended	Cancel		Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
	9,649,295.79	7,424,613.00	5,229,920.36	-	9,127,817.73	66,980.00	-	13,109,031.42
								-
CLICK IT OR TICKET		4,000.00			-			4,000.00
Balanced Housing					-			-
Pandemic Flu Preparedness					-			-
Tobacco Enforcement Grant					-			-
Energy Efficiency & Conservation Grant					(427.00)			427.00
SAMSHA Treatment					-			-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	9,649,295.79	7,428,613.00	5,229,920.36	-	9,127,390.73	66,980.00	-	13,113,458.42

Sheet 11

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2012	Transferred to 2013 Budget Appropriations			Received			Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
BODY ARMOR PROGRAM					27,785.46			27,785.46
DELTA DENTAL					5,000.00			5,000.00
RECYCLING TONNAGE GRANT					16,198.80			16,198.80
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	-	-	-	-	48,984.26	-	-	48,984.26

*LOCAL DISTRICT SCHOOL TAX

		DEBIT	CREDIT
Balance January 1, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85001- 00	xxxxxxxxxx	772,083.00
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2011)	85002- 00	xxxxxxxxxx	
Levy School Year July 1, 2013 - June 30, 2011		xxxxxxxxxx	
Levy Calendar Year		xxxxxxxxxx	20,616,969.00
Paid		21,513,488.00	
Balance December 31, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85003- 00	(124,436.00)	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2011)	85004- 00		xxxxxxxxxx
*Not Including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		21,389,052.00	21,389,052.00

Must Include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		DEBIT	CREDIT
Balance January 1, 2013	85045- 00	xxxxxxxxxx	
2013 Levy:	81105- 00	xxxxxxxxxx	515,300.00
ADDED			805.80
Interest Earned		xxxxxxxxxx	
Interfund			
Expenditures			xxxxxxxxxx
Balance December 31, 2013	85046- 00	2,587,914.60	xxxxxxxxxx
		2,587,914.60	516,105.80

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 - 2013 - 2011)	85032- 00	xxxxxxxxxx	
Levy School Year July 1, 2013 - June 30, 2011		xxxxxxxxxx	
Levy Calendar Year		xxxxxxxxxx	
Paid			
Balance December 31, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85033- 00		xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2011)	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 - 2013 - 2011)	85042- 00	xxxxxxxxxx	
Levy School Year July 1, 2013 - June 30, 2011		xxxxxxxxxx	
Levy Calendar Year		xxxxxxxxxx	
Paid			xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85043- 00		xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2011)	85044- 00		xxxxxxxxxx
		-	-

Must include unpaid requisitions

COUNTY TAXES PAYABLE

		DEBIT	CREDIT
Balance January 1, 2013		xxxxxxxxxx	xxxxxxxxx
County Taxes	80003- 01	xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003- 02	xxxxxxxxxx	205,312.00
Levy:		xxxxxxxxxx	xxxxxxxxx
General County	80003- 03	xxxxxxxxxx	16,565,122.74
County Library	80003- 04	xxxxxxxxxx	
County Health		xxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxx	526,837.04
Due County for Added and Omitted Taxes	80003- 05	xxxxxxxxxx	29,416.95
Paid		17,297,271.78	xxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx	xxxxxxxxx
County Taxes			xxxxxxxxx
Due County for Added and Omitted Taxes		29,416.95	xxxxxxxxx
		17,326,688.73	17,326,688.73

SPECIAL DISTRICT TAXES

			DEBIT	CREDIT
Balance January 1, 2013		80003 - 06	xxxxxxxxxx	
Levy: (List Each Type of District Tax Separately - see Footnote)			xxxxxxxxxx	xxxxxxxxx
Fire -	81108 - 00		xxxxxxxxxx	xxxxxxxxx
Sewer -	81111 - 00		xxxxxxxxxx	xxxxxxxxx
Water -	81112 - 00		xxxxxxxxxx	xxxxxxxxx
Garbage -	81109 - 00		xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
Total Levy		80003 - 07	xxxxxxxxxx	-
Paid		80003 - 08		xxxxxxxxx
Balance December 31, 2013		80003 - 09	-	xxxxxxxxx
			-	-

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	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	xxxxxxxxxx
State Library Aid Received	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	80004 - 06	xxxxxxxxxx	xxxxxxxxxx
Expended	80004 - 13		xxxxxxxxxx
Balance December 31, 2013	80004 - 14		
		-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance July 1, 2012	80004 - 07	xxxxxxxxxx	
State Library Aid Received	80004 - 08	xxxxxxxxxx	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-	3,030,372.00	3,030,372.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-	369,628.00	369,628.00	-
Miscellaneous Revenue Anticipated:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
Adopted Budget		41,275,675.00	41,376,004.86	100,329.86
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
SEE ATTACHED		5,028,194.36	5,028,194.36	-
				-
Total Miscellaneous Revenue Anticipated	80103-	46,303,869.36	46,404,199.22	100,329.86
Receipts from Delinquent Taxes	80104-	7,100,000.00	8,368,722.15	1,268,722.15
				-
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	82,583,209.00	xxxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx	xxxxxxxxx
(C) Minimum LibraryTax		1,151,792.00		
Total Amount to be Raised by Taxation	80107-	83,735,001.00	85,584,203.38	1,849,202.38
		140,538,870.36	143,757,124.75	3,218,254.39

ALLOCATION OF CURRENT TAX COLLECTIONS

		DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108 - 00	xxxxxxxxxx	114,443,656.91
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxx
Local District School Tax	80109 - 00	20,616,969.00	xxxxxxxxx
Regional School Tax	80119 - 00		xxxxxxxxx
Regional High School Tax	80110 - 00		xxxxxxxxx
County Tax	80111 - 00	17,091,959.78	xxxxxxxxx
Due County for Added and Omitted Taxes	80112 - 00	29,416.95	xxxxxxxxx
Special District Taxes	80113 - 00	60,467.00	xxxxxxxxx
Municipal Open Space Tax	80120 - 00	516,105.80	xxxxxxxxx
Reserve for Uncollected Taxes	80114 - 00	xxxxxxxxxx	9,455,465.00
Deficit in Required Collection of Current Taxes (or)	80115 - 00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116 - 00	85,584,203.38	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117 - 00		xxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118 - 00	xxxxxxxxxx	
		123,899,121.91	123,899,121.91

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

STATEMENT OF GENERAL BUDGET REVENUES 2013
(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S. 40 A:4-87

Source	Budget	Realized	Excess or Deficit
2013 CHILD LEAD POISONING GRANT	250,000.00	250,000.00	-
2013 ALCOHOLISM & DRUG ABUSE TREATMENT	745,916.00	745,916.00	-
2013 WINTER FOOD SERVICE PROGRAM	2,679,560.40	2,679,560.40	-
WIC SUPPLEMENTAL FOOD GRANT	1,005,800.00	1,005,800.00	-
HURRICANE SANDY DISASTER GRANT	321,917.96	321,917.96	-
MUNICIPAL ALLIANCE	25,000.00	25,000.00	-
			-
			-
			-
			-
			-
			-
			-
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			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Total (Sheet 17)	5,028,194.36	5,028,194.36	-

I hearby certify that the above list of chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A 40A:4-87 and matching funds have funds have been provided if applicable.

CFO Signature: Victoria Y Valley

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted		80012-01	135,510,676.00
2013 Budget - Added by N.J.S. 40A:4-87		80012-02	5,028,194.36
Appropriated for 2013 (Budget Statement Item 9)		80012-03	140,538,870.36
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)		80012-04	500,000.00
Total General Appropriations (Budget Statement Item 9)		80012-05	141,038,870.36
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	141,038,870.36
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	126,830,794.66	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	9,455,465.00	
Reserved	80012-10	4,304,769.82	
Total Expenditures			140,591,029.48
Unexpended Balances Canceled (see footnote)			447,840.88

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2013 OPERATION
CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues anticipated	80013 - 01	XXXXXXXX	100,329.86
Delinquent Tax Collections	80013 - 02	XXXXXXXX	1,268,722.15
		XXXXXXXX	
Required Collection of Current Taxes	80013 - 03	XXXXXXXX	1,849,202.38
Unexpended Balances of 2013 Budget Appropriations	80013 - 04	XXXXXXXX	447,840.88
Miscellaneous Revenues Not Anticipated	81113 -	XXXXXXXX	323,267.36
Miscellaneous Revenues Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114 -	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120 -	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013 - 05	XXXXXXXX	3,949,005.32
Prior Years Interfunds Returned in 2013	80013 - 06	XXXXXXXX	50,667.82
CANCELED LIABILITIES		XXXXXXXX	26,948.00
		XXXXXXXX	
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2013	80013 - 07	-	XXXXXXXX
Balance December 31, 2013	80013 - 08	XXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013 - 09		XXXXXXXX
Delinquent Tax Collections	80013 - 10	-	XXXXXXXX
			XXXXXXXX
Required Collections of Current Taxes	80013 - 11		XXXXXXXX
Interfund Advances Originating in 2013	80013 - 12	2,901,835.12	XXXXXXXX
Refund Prior Year Revenue		97,766.74	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13	XXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013 - 14	5,016,381.91	XXXXXXXX
		8,015,983.77	8,015,983.77

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

SOURCE	Amount Realized
REFUNDS	323,267.36
MISCELLANEOUS	
HOBOKEN HISTORIC	
PUBLIC SAFETY	
TAX SEARCHES	
VARIANCES	
RECORDING FEE	
SETTLEMNT PAYMENT	
RESTITUTION	
VOID CHECKS	
DUPLICATE BILLS	
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	323,267.36

SURPLUS - CURRENT FUND
YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014 - 01	XXXXXXXX	10,199,074.70
2.		XXXXXXXX	
3. Excess Resulting from 2013 Operations	80014 - 02	XXXXXXXX	5,016,381.91
4. Amount Appropriated in the 2013 Budget - Cash	80014 - 03	3,030,372.00	XXXXXXXX
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014 - 04	369,628.00	XXXXXXXX
6.			XXXXXXXX
7. Balance December 31, 2013	80014 - 05	11,815,456.61	XXXXXXXX
		15,215,456.61	15,215,456.61

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

Cash		80014 - 06	21,217,207.95
Investments		80014 - 07	
Sub Total			21,217,207.95
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014 - 08	12,145,999.21
Cash Surplus		80014 - 09	9,071,208.74
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		
State Aid Receivable		2,744,247.87	
Total Other Assets		80014 - 14	2,744,247.87
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS		80014 - 15	11,815,456.61

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 ect.), N.J.S. 40A:4-55 (Flood Damage, ect.), N.J.S. 40A:4-55.1 (Roads and Bridges, ect.) and N.J.S. 40A:4-55.13 (Public Exigencies, ect.) 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	$122,413,465.62
or			
(Abstract of Ratables)		82113-00	
2. Amount of Levy Special District Taxes		82102-00	
3.Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		82104-00	$ 194,354.33
5a. Subtotal 2013 Levy	$ 122,607,819.95		
5b. Reductions due to tax appeals**	$		
5c. Total 2013 Tax Levy		82106-00	$122,607,819.95
6. Transferred to Tax Title Liens		82107-00	$ 1,383,737.93
7. Transferred to Foreclosed Property		82108-00	
8. Remitted, Abated or Canceled		82109-00	$ 1,236,583.49
9. Discount Allowed		82110-00	

10. Collected in Cash: In 2012	82121-00	$ 935,775.14	
In 2013 *	82122-00	$113,351,795.47	
Homestead Rebate. Revenue			
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	$ 156,086.30	
Total To Line 14	82111-00	$114,443,656.91	
11. Total Credits			$117,063,978.33
12. Amount Outstanding December 31, 2013		82120-00	$ 5,543,841.62

13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5)is 93.34%
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	$114,443,656.91
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	$114,443,656.91

Note A: In showing the above percentage the following should be noted: Where Item 5 shows $1,5000,000.00, and Item 10 shows $1,049,977.50, the percentage represented by the cash collections would be $1,049,977.50 / $1.500,000.00 or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

* Include overpayments applied as part of 2013 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2013

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

(1) Utilizing Accelerated Tax Sale

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

LESS: Proceeds from Accelerated Tax Sale..... _____

NET Cash Collected ..... $ _____

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

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

---

(2) Utilizing Tax Levy Sale

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

LESS: Proceeds from Accelerated Tax Sale..... _____

NET Cash Collected ..... $ _____

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

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

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	XXXXXXXX	34,673.08
2. Sr. Citizens Deductions Per Tax Billings	41,500.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	116,750.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	6,000.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6. Veterans Deductions Disallowed By Tax Collector		8,163.70
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXX	
9. Received in Cash from State	XXXXXXXX	140,803.42
10.		
11.		
12. Balance December 31, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	-
Due To State of New Jersey	19,390.20	XXXXXXXX
	183,640.20	183,640.20

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

2013 Senior Citizens and Veterans Deductions Allowed

Line 2	41,500.00
Line 3	116,750.00
Line 4 & 5	6,000.00
Sub - Total	164,250.00
Less: Line 6 & 7	8,163.70
To Item 10, Sheet 22	156,086.30

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXX	91,460.06
Taxes Pending Appeals	91,460.06	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	
BUDGET APPROPRATION			
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		91,460.06	XXXXXXXX
Taxes Pending Appeals *	91,460.06	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXX	XXXXXXXX
		91,460.06	91,460.06

* Includes State Tax Court and County Board of Taxation

Appeals Not Adjusted by December 31, 2013

Annamaria Cubitt

Signature of Tax Collector

T1006 3/10/14

License # Date

ACCELERATED TAX SALE - CHAPTER 99

Calculation To Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A. Reserve for Uncollected Taxes (sheet 25, Item12) $ _____

B. Reserve for Uncollected Taxes Exclusion:
Amount Realized in Prior Year for
Receipts from Delinquent Taxes* $ _____
(sheet 26, Item 10)

C. *TIMES:* % of increase of Amount to be
Raised by Taxes over Prior Year _____%
[(2014 Estimated Total Levy - 2013 Total Levy) / 2013 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount $ _____
[(B x C) + B]

E. Net Reserve for Uncollected Taxes
Appropriation in Current Budget $ _____
(A-D)

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) $ _____
2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) $ _____

Total $ _____

3. Less: Anticipated Revenues (item 5, budget sheet 11) $ _____
4. Cash Required $ _____
5. Total Required at _____% (item 4+6) $ _____
6. Reserve for Uncollected Taxes (item E above) $ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			12,631,992.06	XXXXXXXX
A. Taxes	83102 - 00	7,026,928.06	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83103 - 00	5,605,064.00	XXXXXXXX	XXXXXXXX
2. Canceled:			XXXXXXXX	XXXXXXXX
A. Taxes		83105 - 00	XXXXXXXX	98,009.15
B. Tax Title Liens		83106 - 00	XXXXXXXX	137,690.87
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXX	XXXXXXXX
A. Taxes		83108 - 00	XXXXXXXX	
B. Tax Title Liens		83109 - 00	XXXXXXXX	
4. Added Taxes		83110 - 00		XXXXXXXX
5. Added Tax Title Liens		83111 - 00		XXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXX	XXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104 - 00	XXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		83107 - 00	(1)	XXXXXXXX
7. Balance Before Cash Payments			XXXXXXXX	12,396,292.04
8. Totals			12,631,992.06	12,631,992.06
9. Balance Brought Down			12,396,292.04	XXXXXXXX
10. Collected:			XXXXXXXX	8,368,722.15
A. Taxes	83116 - 00	6,872,728.16	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83117 - 00	1,495,993.99	XXXXXXXX	XXXXXXXX
11. Interest and Costs - 2013 Tax Sale			84,815.42	XXXXXXXX
12. 2013 Taxes Transferred to Liens		83119 - 00	1,383,737.93	XXXXXXXX
13. 2013 Taxes		83123 - 00	5,543,841.62	XXXXXXXX
14. Balance December 31, 2013			XXXXXXXX	11,039,964.86
A. Taxes	83121 - 00	5,600,032.37	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83122 - 00	5,439,932.49	XXXXXXXX	XXXXXXXX
15. Totals			19,408,687.01	19,408,687.01

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No.10 divided by Item No. 9 is 67.51%

17. Item No. 14 multiplied by percentage shown above is $ 7,453,080.28 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	8,936,450.00	XXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXX	XXXXXXXX
3. Tax Title Liens	84103 - 00		XXXXXXXX
4. Taxes Receivable	84104 - 00		XXXXXXXX
5A.	84102 - 00		XXXXXXXX
5B.	84105 - 00	XXXXXXXX	
6. Adjustment to Assessed Valuation	84106 - 00		XXXXXXXX
7. Adjustment to Assessed Valuation	84107 - 00	XXXXXXXX	
8. Sales		XXXXXXXX	XXXXXXXX
9. Cash *	84109 - 00	XXXXXXXX	
10. Contract	84110 - 00	XXXXXXXX	
11. Mortgage	84111 - 00	XXXXXXXX	
12. Loss on Sales	84112 - 00	XXXXXXXX	
13. Gain on Sales	84113 - 00		XXXXXXXX
14. Balance December 31, 2013	84114 - 00	XXXXXXXX	8,936,450.00
		8,936,450.00	8,936,450.00

CONTRACT SALES

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

MORTGAGE SALES

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

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.)

Caused By	Amount January 1, 2013 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization - Municipal *	$ 1,000,000.00	$ 1,000,000.00	$ 500,000.00	$ 500,000.00
2. Emergency Authorizations - Schools				$ -
3.				
				$ -
4.				$ -
5.				$ -
6.				$ -
7.				$ -
8.				$ -
9.				$ -
10.				$ -
11.				$ -

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

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

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of 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, ECT. FOR SANITARY SEWER SYSTEM; MUNICI - PAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized *	Balance January 1, 2013	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
12/23/2010	TERMINATION PAY	950,000.00	190,000.00	570,000.00	190,000.00		380,000.00
6/1/2011	TERMINATION PAY	300,000.00	60,000.00	180,000.00	60,000.00		120,000.00
9/21/2012	TERMINATION PAY	1,000,000.00	200,000.00	320,000.00	200,000.00		120,000.00
9/21/2012	CITY WIDE ASSESSMENT	400,000.00	80,000.00	800,000.00	80,000.00		720,000.00
12/31/2012	HURRICANE SANDY	300,000.00	60,000.00	300,000.00	60,000.00		240,000.00
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
	Totals	2,950,000.00	590,000.00	2,170,000.00	590,000.00	-	1,580,000.00
				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

Victoria J Walker
Chief Financial Officer

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

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

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

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

Chief Financial Officer

* Not less than one third (1/3) of amount authorized but not more than the amount shown in the column "Balance December 31, 2013" must be entered here and then raised in the 2014 budget.

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

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033 - 01	XXXXXXXX	54,060,937.00	
Issued	80033 - 02	XXXXXXXX	21,880,000.00	
Paid	80033 - 03	4,465,000.00	XXXXXXXX	
Refunded		21,730,000.00		
Outstanding, December 31, 2013	80033 - 04	49,745,937.00	XXXXXXXX	
		75,940,937.00	75,940,937.00	
2014 Bond Maturities - General Capital Bonds			80033 - 05	$ 4,755,000.00
2014 Interest on Bonds *		80033 - 06	$ 1,755,813.43	
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)				$ 1,755,813.43

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
2013A Capital Improvement Refunding Bond	-	15,785,000.00	4/25/2013	3.0 - 4.0%
2013B Pension Refunding Bonds (Taxable)	535,000.00	6,095,000.00	4/25/2013	1.027 - 3.112%
Total	535,000.00	21,880,000.00		
	80033 - 14	80033 - 15		

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

(COUNTY) (MUNICIPAL) GREEN ACRES TRUST LOANS

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80033 - 01	XXXXXXXX	465,000.00	
Issued	80033 - 02	XXXXXXXX		
Paid	80033 - 03	-	XXXXXXXX	
Outstanding, December 31, 2013	80033 - 04	465,000.00	XXXXXXXX	
		465,000.00	465,000.00	
2014 Loan Maturities - Green Acres Trust Loans			80033 - 05	$ 21,697.25
2014 Interest on Loans *		80033 - 06	$ 9,192.05	
Outstanding, January 1, 2013	80033 - 07	XXXXXXXX		
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09		XXXXXXXX	
Loan Adjustment				
Outstanding, December 31, 2013	80033 - 10	-	XXXXXXXX	
		-	-	
2014 Loan Maturities			80033 - 11	
2014 Interest on Loans		80033 - 12	-	
Total "Interest on Loans - Debt Service " (*Items)				$ 9,192.05

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	0.00	0.00		
	80033 - 14	80033 - 15		

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

TYPE 1 SCHOOL TERM BONDS

		Debit	Credit	2014 Debt Service
Outstanding, January 1, 2013	80034 - 01	XXXXXXXX		
Paid	80034 - 02		XXXXXXXX	
Outstanding, December 31, 2013	80034 - 03	-	XXXXXXXX	
		-	-	
2014 Bond Maturities - Term Bonds		80034 - 04		
2014 Interest on Bonds *		80034 - 05		

TYPE 1 SCHOOL SERIAL BOND

Outstanding, January 1, 2013	80034 - 06	XXXXXXXX		
Issued	80034 - 07	XXXXXXXX		
Paid	80034 - 08		XXXXXXXX	
Outstanding, December 31, 2013	80034 - 09	-	XXXXXXXX	
		-	-	
2014 Interest on Bonds *		80034 - 10		
2014 Bond Maturities - Serial Bonds			80034 - 11	
Total "Interest on Bonds - Type 1 School Debt Service" (*Items)			80034 - 12	$ -

LIST OF BONDS ISSUED DURING 2013

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

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding December 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036 -	$ 500,000.00	$ 3,975.00
2. Special Emergency Notes	80037 -	$1,580,000.00	$ 19,750.00
3. Tax Anticipation Notes	80038 -		
4. Interest on Unpaid State and County Taxes	80039 -		
5.			
6.			

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding December 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements For Principal	2014 Budget Requirements For Interest **	Interest Computed to (Insert Date)
1. 18-2009: Tax Appeal Refunds	1,600,000.00	4/9/2010	1,024,000.00	9/24/2014	1.25%	256,000.00	12,800.00	9/24/2014
2. 23-2010: Tax Appeal Refunds	2,400,000.00	9/28/2011	1,600,000.00	9/24/2014	1.25%	400,000.00	20,000.00	9/24/2014
3. 6-2011: Refunding of Worker's								
4. Compensation Claims	3,000,000.00	4/8/2011	1,000,000.00	9/24/2014	1.25%	1,000,000.00	12,500.00	9/24/2014
5. 39-2011: Tax Appeal Refunds	3,400,000.00	9/28/2011	2,505,000.00	9/24/2014	1.25%	470,000.00	31,312.50	9/24/2014
6. 9-2013: Tax Appeal Refunds	2,190,000.00	9/28/2013	2,190,000.00	9/24/2014	1.25%	540,000.00	27,375.00	9/24/2014
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	12,590,000.00		8,319,000.00			2,666,000.00	103,987.50	

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

80051 - 01 80051 - 02

Memo: Type 1 School Notes should be separately listed and totaled.

* Original Date of Issue" refers to the date when the first money was borrowed for a particular Improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of Issue of 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 Issued*	Amount of Note Outstanding December 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Totals	-		-			-	-	

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

80051 - 01 80051 - 02

Assessment Notes with an original date of issue of 2003 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)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirements	
		For Principal	For Interest/Fees **
1. Voice Over IP Telephone Equipment & Services	349,070.00	174,535.00	12,173.47
2. Fire Truck - Pumper	170,196.22	40,481.15	5,669.17
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Totals	519,266.22	215,016.15	17,842.64
		80051 - 01	80051 - 02

(Do not crowd - add additional sheets)

She et 34

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

	Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations	Expended	Canceled	Balance - December 31, 2013	
		Funded	Unfunded				Funded	Unfunded
9-2000	Demolition of Unsafe Buildings and Structures	35,224.17					35,224.17	
11-2000	Underground Storage Tanks	9,330.29			(150.00)		9,480.29	
12-2000	Various Capital Improvements	162,291.15			11,840.00		150,451.15	
2001	Rowley Park Expansion	500.00					500.00	
5-2002	Various Capital Improvements	31,471.34	27,500.00		2,020.00		55,267.34	1,684.00
18-2002	Capital Improvements to Police Facility	35,866.77			2,307.28		33,559.49	
26-2004	Renovations/Purchases/Improvements	0.99						0.99
31-2005	Various Purchases and Improvements	27,868.41			18,910.54			8,957.87
25-2006	Capital Improvements	987,773.85			77,084.33			910,689.52
2-2007	Acq. of Office Furniture & Related Fixtures				(250.00)			250.00
3-2007	Acq. of Computer Equipment & Related Improvts.	124,783.94						124,783.94
21-2007	Acq. of New Fire Truck	52,067.00						52,067.00
1-2009	Municipal Court Renovations and Security Upgrades/							
	Roadway Paving	11,887.26						11,887.26
2-2009/12-2009	Capital Improvements	233,219.83						233,219.83
13-2009/18-2009	Refunding of Tax Appeals		52,749.77					52,749.77
20-2009	Improvements to Firehouse #2							
3-2010	Various Capital Acquisitions & Improvements	715.44						715.44
6-2010	Various Golf Course Improvements	70.00						70.00
7-2010	Acq. Of a Vacuum Truck and Acq. & Installation of							
	Various Parking Signs	17,038.00						17,038.00
18-2010	Outdoor Ticket Vending Kiosk and Security Upgrades							
	at Midland Yard	23,000.00						23,000.00

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

	Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013	Expended	Canceled	Balance - December 31, 2013	
		Funded	Unfunded	Authorizations			Funded	Unfunded
23-2010	Refunding of Tax Appeals		4,441.57					4,441.57
24-2010	Acquisition of Telephone Equipment	32,325.00	646,425.00				32,325.00	646,425.00
25-2010	Reconstruction of Rowley Park	4,435.00			4,435.00			
12-2011	Various Capital Improvements	25,496.27						25,496.27
24-2011	Tax Appeal Refunds							
26-2011	Reconstruction of Rowley Park/HVAC at Evergreen	72,889.17			62,284.17			10,605.00
39-2011	Various Repairs & Imps. - Municipal Court		278,466.19					278,466.19
2-2012	Acq. & Installation of Security Glass for Police Hdqtrs.	24,000.00			9,605.99			14,394.01
3-2012	Public Facilities Needs Assessment for Various City Owned Facilities	125,000.00						125,000.00
23-2012	Various Improvements	45,472.00						45,472.00
1-2013	Refunding Bond Ordinance			16,000,000.00	15,785,000.00			215,000.00
2-2013	Refunding Bond Ordinance			6,100,000.00	6,095,000.00			5,000.00
9-2013	Tax Appeal Refunds			2,190,000.00	2,010,084.19			179,915.81
	Total 70000 -	2,082,725.88	1,009,582.53	24,290,000.00	24,078,171.50		316,807.44	2,987,329.47

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance - January 1, 2013	80031 -01	xxxxxxxxxx	1,198,527.00
Received from 2013 Budget Appropriation *	80031 -02	xxxxxxxxxx	50,000.00
		xxxxxxxxxx	
		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
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031 -04		xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2013	80031 -05	1,248,527.00	xxxxxxxxxx
		1,248,527.00	1,248,527.00

* The full amount of the 2013 budget appropriations 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	XXXXXXXX	109,653.00
Received from 2013 Budget Appropriation *	80030 -02	XXXXXXXX	
Received from 2013 Emergency Appropriations *	80030 -03	XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030 -04		XXXXXXXX
			XXXXXXXX
Balance - December 31, 2013	80030 -05	109,653.00	XXXXXXXX
		109,653.00	109,653.00

* 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
1-2013: Refunding Bond Ordinance	16,000,000.00	16,000,000.00		
2-2013: Refunding Bond Ordinance	6,100,000.00	6,100,000.00		
9-2013: Tax Appeal Refunds	2,190,000.00	2,190,000.00		
Total 80032 -00	24,290,000.00	24,290,000.00	-	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

2013

		Debit	Credit
Balance - January 1, 2013	80029 -01	XXXXXXXX	65,607.00
Cancellation of Funded Ordinances		XXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXX	
Premium on Sale of Notes			
Appropriated to Finance Reserve for Improvements			
Appropriated to Finance Improvement Authorizations	80029 -02	-	XXXXXXXX
Appropriated to 2013 Budget Revenue	80029 -03		XXXXXXXX
Balance - December 31, 2013	80029 -04	65,607.00	XXXXXXXX
		65,607.00	65,607.00

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 $122,607,819.95

2. Amount of Item 1 Collected in 2013 (*) $114,443,656.91

3. Seventy (70) percent of Item 1 $ 85,825,473.97

(*) 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 - 2013 $ NONE

2. 4% of 2013 Tax Levy for all purposes:
Levy -- _____ = $ -

3. Cash Deficit - 2013 $ _____

4. 4% of 2013 Tax Levy for all purposes:
Levy -- _____ = $ -

E.

Unpaid	TY 2012	2013	Total
1. State Taxes			$ -
2. County Taxes		$ 29,416.95	$ 29,416.95
3. Amount due Special Districts			$ -
4. Amounts due School Districts for Local School Tax		$ (124,436.00)	$ (124,436.00)

SHEETS 40 to 68, INCLUSIVE , PERTAIN TO

UTILITIES ONLY

Note:

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

Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit	
Operating			
Cash	2,765,498.17		
Grant Receivable Hurricane Sandy NEG	262,503.00		
Grant Receivable Hurricane Sandy FEMA	421,810.49		
Consumer Accounts Receivable	2,889,598.82		
Inventory of Material and Supply	556,865.00		
Reserve for TTL	145,203.80		
Emergency Authoriztions	1,000,000.00		
Overexpenditure of Appropriations	391,785.12		
Due to East Newark		149,259.03	
Due to Water Capital		523,889.71	
Encumbrances		201,793.97	
Appropriation Reserves		820,767.04	
Accounts Payable		371,013.41	
Emergency Note Payable		1,000,000.00	
Accrued Interest on Bonds		288,645.00	
Reserve for Revolving Inventory		118,735.69	
Reserve for Collectors Account		1,200.00	
		3,475,303.85	"C"
Reserve for Receivables		3,591,667.62	
Fund Balance		1,366,292.93	
	8,433,264.40	8,433,264.40	

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

Bonds and Notes Authorized but not Issued must be disclosed in this Utility Capital Section in the ssame manner as set forth in General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND
AS AT DECEMBER 31, 2013
Operating and Capital Sections
(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
Capital		
Estimated Proceeds of Bonds and Notes	1,738,875.00	
Bonds and Notes Authorized But Not Issued		1,738,875.00
Cash	796,943.02	
NJEIT Loans Receivable	7,373,842.00	
Fixed Capital	61,331,134.03	
Fixed Capital Authorized and Uncompleted	9,656,040.47	
Overexpenditure of Capital Improvement Fund	125,985.09	
Due from Water Operating Fund	523,889.71	
Contracts Payable		656,367.28
Improvement Authorizations-Funded		7,917,165.43
Improvement Authorizations-Unfunded		1,738,875.00
Serial Bonds		21,770,000.00
NJEIT Loans Payable		7,277,949.43
Reserve for Amortization		25,059,659.57
Reserve for Deferred Amortization		15,140,690.22
Reserve for Payment of Debt		4,803.74
Reserve for Capital Improvements		238,484.73
Fund Balance		3,838.92
	81,546,709.32	81,546,709.32

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

ANALYSIS OF WATER UTILITY 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
		Assessment and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
	-	-	-	-	-	-	-	-

* Show as red figure

STATEMENT OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

Source		Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated	91301-	1,475,070.00	1,475,070.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			
Rents	91303-	19,178,482.00	19,848,352.03	669,870.03
Fire Hydrant Service	91304-			
Miscellaneous	91305-		159,324.09	159,324.09
Hurricane Sandy Disaster Nat. Emergency Grant (NEG)		463,217.00	143,757.00	(319,460.00)
Appropriations Cancelled		1,077,502.00	1,077,502.00	-
FEMA-Hurricane Sandy Aid		524,526.00	524,526.00	-
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
				-
Subtotal		22,718,797.00	23,228,531.12	509,734.12
Deficit (General Budget)**	91306-			-
	91307-	22,718,797.00	23,228,531.12	509,734.12

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

STATEMENT OF BUDGET APPROPRIATIONS 2013

Appropriations:		xxxxxxxxx
Adopted Budget		22,718,797.00
Added by N.J.S. 40A:4-87		
Emergency		1,000,000.00
Total Appropriations		23,718,797.00
Add: Overexpenditures (See Footnote)		391,785.12
Total Appropriations and Overexpenditures		24,110,582.12
Deduct Expenditures:		
Paid or Charged	23,280,133.36	
Reserved	820,767.04	
Surplus (General Budget) **		
Total Expenditures		24,100,900.40
Unexpended Balances Canceled (See Footnote)		9,681.72

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION
WATER UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

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

SECTION 2:

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

2012 Appropriation Reserves Cancelled in 2013	844,254.63	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		844,254.63

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXX	509,734.12
Unexpended Balances of Appropriations	XXXXXXXX	9,681.72
Miscellaneous Revenues Not Anticipated	XXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXXX	844,254.63
Overpayments canceled		
Deficit in Anticipated Revenue		XXXXXXXX
Refunds		
Operating Deficit - to Trial Balance	XXXXXXXX	-
Excess in Operations - to Operating Surplus	1,363,670.47	XXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	1,363,670.47	1,363,670.47

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXX	1,477,692.46
Excess in Results of 2013 Operations	XXXXXXXX	1,363,670.47
Amount Appropriated in 2013 Budget - Cash	1,475,070.00	XXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Balance December 31, 2013	1,366,292.93	XXXXXXXX
	2,841,362.93	2,841,362.93

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

Cash		2,765,498.17
Investments		
Grant Accounts Receivable		684,313.49
Subtotal		3,449,811.66
Deduct Cash Liabilities Marked with "C" on Trial Balance		3,475,303.85
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		(25,492.19)
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	1,391,785.12	
Operating Deficit #		
Total Other Assets		1,391,785.12
		1,366,292.93

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.
* In the case of a "Deficit in Operating Surplus Cash", "other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		$ 3,547,109.00
Increased by:		
Water Rents Levied		$19,190,841.85
Decreased by:		
Collections	$19,848,352.03	
Overpayments applied		
Transfer to Water Liens		
Other		
		$19,848,352.03
Balance December 31, 2013		$ 2,889,598.82

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2012		$ 174,027.00
Increased by:		
Transfers from Accounts Receivable		
Penalties and Costs		
Other		
		$ -
Decreased by:		
Collections	$ 26,437.32	
Other	$ 2,385.88	
		$ 28,823.20
Balance December 31, 2013		$ 145,203.80

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER UTILITY FUND

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

	Caused By	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1.	Emergency Authorization - Municipal *			$1,000,000.00	$1,000,000.00
2.	Emergency Authorizations - Schools				$ -
3.	Overexpenditure of Appropriation			$ 391,785.12	$ 391,785.12
4.	Overexpenditure of Capital				$ -
5.	Improvement Fund			$ 125,985.09	$ 125,985.09
6.					$ -
7.					$ -
8.					$ -
9.					$ -
10.					$ -

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

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

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

JUDGMENTS 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.					

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds *			
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXXXX	23,015,000.00	
Issued	XXXXXXXX		
Paid	1,245,000.00	XXXXXXXX	
Outstanding December 31, 2013	21,770,000.00	XXXXXXXX	
	23,015,000.00	23,015,000.00	
2014 Bond Maturities - Capital Bonds			$ 1,290,000.00
2014 Interest on Bonds *		$ 771,935.00	

INTEREST ON BONDS - WATER UTILITY BUDGET

2014 Interest on Bonds *		771,935.00
Less: Interest Accrued to 12/31/13 (Trial Balance)		288,645.00
Subtotal	-	483,290.00
Add: Interest to be Accrued as of 12/31/14		269,362.00
Required Appropriation 2014		752,652.00

LIST OF BONDS ISSUED DURING 2013

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS
WATER UTILITY INFRASTRUCTURE LOANS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX	7,632,002.00	
Paid	354,052.57	XXXXXXXX	
Outstanding December 31, 2013	7,277,949.43	XXXXXXXX	
	7,632,002.00	7,632,002.00	
2014 Loan Maturities			$ 364,053.00
2014 Interest on Loans *		$ 186,700.00	
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
2014 Bond Maturities - Capital Bonds			
2014 Interest on Bonds *			

INTEREST ON LOANS - WATER UTILITY BUDGET

2014 Interest on Bonds *		186,700.00
Less: Interest Accrued to 12/31/13 (Trial Balance)		
Subtotal	-	186,700.00
Add: Interest to be Accrued as of 12/31/14		
Required Appropriation 2014		186,700.00

LIST OF LOANS ISSUED DURING 2013

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

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

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

Sheet 50

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

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

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

All notes with an original date of issue of 2000 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - WATER UTILITY BUDGET	
2014 Interst on Notes	
Less: Interest Accrued to 12/31/13 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/14	
Required Appropriation - 2014	

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding 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.								
15.	-		-			-	-	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2000 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2003	2004 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	$ -		$ -

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013		Expended	Authorizations	Balance - December 31, 2013	
	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
Garden State Parkway Project	2,109.00		793,917.50		795,315.61		710.89	0.00
Well Field Testing & Improvement	15,665.00		330,836.00		284,500.00		62,001.00	-
Improvements & Upgrades	4,515.00		352,500.00		57,058.35		299,956.65	-
Various Improvements to Water System	6,873,678.00	1,038,000.00			(539.23)		6,874,217.23	1,038,000.00
Various Improvements to Sewer System	623,896.00	474,625.00			177,548.10		446,347.90	474,625.00
Sewer Vac Jet (NJEIT)					-			-
Acquisiton of Telephone Equipment		226,250.00			-			226,250.00
Solar System Project	109.00		45,000.00		16,702.02		28,406.98	-
Soil Conservation Work			775.00		775.00			-
Rowley Park	2,751.00				1,641.82		1,109.18	-
EOWC/WORPS Remodeling	84,796.00				(48,178.88)		132,974.88	-
Water Storage Project	12,536.00				(16,086.31)		28,622.31	-
Hydrogeological Study	5,000.00		90,000.00		91,289.56		3,710.44	-
Master Plan Phase II					(38,703.94)		38,703.94	-
Acquisiton of Equipment (Homeland Security)	139.00		3,321.00		3,450.00		10.00	-
Hurricane Sandy Projects	76,242.00				75,847.97		394.03	-
Total 70000 -	7,701,436.00	1,738,875.00	1,616,349.50	-	1,400,620.07	-	7,917,165.43	1,738,875.00

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2013	xxxxxxxxxx	490,364.41
Received from 2013 Budget Appropriation*	xxxxxxxxxx	1,000,000.00
Overexpenditure of Capital Improvement Fund	xxxxxxxxxx	125,985.09
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	1,616,349.50	xxxxxxxxxx
		xxxxxxxxxx
Balance - December 31, 2013	-	xxxxxxxxxx
	1,616,349.50	1,616,349.50

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
	-	-	-	-

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance - January 1, 2013	XXXXXXXX	3,838.92
Premium on Sale of Bonds	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXXX
Balance - December 31, 2013	3,838.92	XXXXXXXX
	$ 3,838.92	$ 3,838.92

Bonds and Notes Authorized but not Issued must be disclosed in this Utility Capital Section in the ssame manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE - ..... UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

Bonds and Notes Authorized but not Issued must be disclosed in this Utility Capital Section in the ssame manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE - ..... UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

ANALYSIS OF _____ UTILITY 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
		Assessment and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
	-	-	-		-	-	-	-

* Show as red figure

She et 57

STATEMENT OF _____ UTILITY BUDGET - 2013

BUDGET REVENUES

Source		Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated_____	02			$ -
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____	03			$ -
				$ -
				$ -
				$ -
				$ -
				$ -
				$ -
Added by N.J.S. 40A:4-87: (List)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXX
				$ -
Subtotal				
Deficit (General Budget)** _____	06			$ -
_____	07			

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

STATEMENT OF BUDGET APPROPRIATIONS 2013

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

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION
_____ UTILITY

Note: Section 1 of this sheet is required to be filled out ONLY IF the 2013 _____ Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

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

SECTION 2:

The following Item of "2012 Appropriation Reserves Canceled in 2013" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 1995 for an Anticipated Deficit in the _____ Utility for 2012:

2012 Appropriation Reserves Cancelled in 2013		
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Curr4ent Fund - If none, enter "None4"		
* Excess (Revenue Realized)		-

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

RESULTS OF 2013 OPERATIONS - _____ UTILITY

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXX	
Miscellaneous Revenues Not Anticipated	XXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXXX	
Deficit in Anticipated Revenue		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	-	-

OPERATING SURPLUS - _____ UTILITY

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

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

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

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.
* In the case of a "Deficit in Operating Surplus Cash", "other Assets" would be also pledged to cash liabilities.

SCHEDULE OF _____ UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		_____
Increased by:		
_____ Rents Levied		_____
Decreased by:		
Collections	_____	
Overpayments applied	_____	
Transfer to _____ Liens	_____	
Other	_____	
		$ -
Balance December 31, 2013		$ -

SCHEDULE OF _____ UTILITY LIENS

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

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
_____ UTILITY FUND

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

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

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

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

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

JUDGMENTS 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.					

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

_____ UTILITY ASSESSMENT BONDS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds *			

_____ UTILITY CAPITAL BONDS

Outstanding January 1, 2013	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2013	-	XXXXXXXX	
	-	-	
2014 Bond Maturities - Capital Bonds			
2014 Interest on Bonds *			

INTEREST ON BONDS - _____ UTILITY BUDGET

2014 Interest on Bonds *		
Less: Interest Accrued to 12/31/13 (Trial Balance)		
Subtotal	-	
Add: Interest to be Accrued as of 12/31/14		
Required Appropriation 2014		-

LIST OF BONDS ISSUED DURING 2013

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

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

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

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

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

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

All notes with an original date of issue of 2000 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - _____ UTILITY BUDGET	
2014 Interst on Notes	
Less: Interest Accrued to 12/31/13 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/14	
Required Appropriation - 2014	

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding 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.								
15.	$ -		$ -			$ -	$ -	

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

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

Utility Assessment Notes with an original date of issue of December 31, 2000 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2003	2004 Budget Requirements	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	$ -		$ -

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Total 70000 -	-	-	-	-	-	-	-	-

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

_____ UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

_____ UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

_____ UTILITY FUND
CAPITAL IMPROVEMENT AUTHORIZED IN 1996
AND
DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
	-	-	-	-

_____ UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance - January 1, 2013	XXXXXXXX	
Premium on Sale of Bonds	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXXX
Balance - December 31, 2013	-	XXXXXXXX
	$ -	$ -