

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

POPULATION LAST CENSUS 23,868

NET VALUATION TAXABLE 2013 3,061,195,277

MUNICODE 0711

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

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

Township of Maplewood, County of Essex

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature Joseph J. Faccone

Title Registered Municipal Accountant #100

(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 certify that I, Paulette Ercolano, am the Chief Financial Officer, License # N0753, of the Township of Maplewood, County of Essex and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature _____

Title Temporary Chief Financial Officer

Address 574 Valley Street, Maplewood, New Jersey 07040

Phone Number 973-762-8120

Fax Number 973-762-3096

Email percolano@twp.maplewood.nj.us

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/13 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:

Joseph J. Faccione, RMA, PA
(Registered Municipal Accountant #100)

Samuel Klein and Company
(Firm Name)

550 Broad Street - 11th Floor
(Address)

Newark, New Jersey 07102
(Address)

(973) 624-6100
(Phone Number)

(973) 624-6101
(Fax Number)

Certified by me

this 10th day of February, 2014

jfaccone@sklein-cpa.com
(Email)

**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 the fiscal year 2013 as required under N.J.A.C. 5:23-4.17.

Printed name: Robert Mittermaier

Signature: _____

Certificate #: 000505

Date: _____

**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.

N/A

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

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

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ 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 \$ 3,066,147,365.00

SIGNATURE OF TAX ASSESSOR

Township of Maplewood
MUNICIPALITY

Essex
COUNTY

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**

Public Law 1998, C. 256

N/A

Municipal Public Defender Expended Prior Year, 2012: (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 (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 + 2) = \$ 0.00

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
1. <u>Fire Prevention Penalties</u>	\$ 25,364.19	\$ 3,531.00	\$ 2,858.49	26,036.70
2. <u>Forfeited Property</u>	19,448.03	48.75	300.00	19,196.78
3. <u>Affordable Housing</u>	114,009.67	201.96	104,029.00	10,182.63
4. <u>Parking Offenses Adjudication Act</u>	744.42	17,288.55	13,181.67	4,851.30
5. <u>Recycling Trust</u>	124,715.57	127,548.59	128,968.90	123,295.26
6. <u>Self-Loss Insurance Fund</u>	317,067.32	75,571.85	192,507.77	200,131.40
7. <u>Burgdorf Center Donation</u>	8,085.25		8,085.25	
8. <u>Unemployment Insurance</u>	213,827.86	101,499.67	54,383.69	260,943.84
9. <u>Recreation</u>	70,393.57	73,524.70	80,638.41	63,279.86
10. <u>Escrows</u>	344,948.20	12,062.45	78,499.66	278,510.99
11. <u>Donations</u>	8,205.90		7,005.90	1,200.00
12. <u>Arts - Maplewood</u>	5,233.40	4.50	653.66	4,584.24
13. <u>Redevelopment Escrows</u>	67,576.64	1,587.27	32.50	69,131.41
14. <u>Builders' Escrow</u>	158,470.92	31,266.72	35,195.36	154,542.28
15. <u>Holiday</u>	1,706.24	1,600.83		3,307.07
16. <u>Snow Removal</u>	211,971.87	434,903.35	246,551.80	400,323.42
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
31. _____				
32. _____				
Totals	1,691,769.05	\$ 880,640.19	\$ 952,892.06	\$ 1,619,517.18

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

N/A

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

* Show as red figure

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

	Account Number	
CURRENT FUND		
Valley National Bank - Checking	41001362	5,226,749.16
Valley National Bank - Clearing Checking	41001354	6,188.27
Valley National Bank - Clearing Checking	41175174	358,083.29
Valley National Bank - Checking	41001664	10.00
		5,591,030.72
FEDERAL AND STATE GRANT FUND		
Valley National Bank - Checking	41001567	618,320.82
ANIMAL CONTROL TRUST FUND		
Valley National Bank - Checking	41001508	29,327.82
GENERAL TRUST FUND		
General Trust Account:		
Valley National Bank - Checking	41001451	764,362.78
Redemption and Premium Account:		
Valley National Bank - Checking	41001583	1,357,293.44
Unemployment Account:		
Valley National Bank - Checking	41001443	232,387.38
Holiday Account:		
Valley National Bank - Checking	41001575	3,436.36
Builder's Escrow:		
Valley National Bank - Checking	41121767	154,529.71
Recreation Trust:		
Valley National Bank - Checking	41001478	61,989.07
Payroll Account:		
Valley National Bank - Checking	41219708	25,161.83
Affordable Housing Trust:		
Valley National Bank - Checking	41174275	10,182.63
Payroll Escrow Trust:		
Valley National Bank - Checking	41219716	174,234.16
Open Space Trust:		
Valley National Bank - Checking	41219724	449,289.52
Municipal Forfeiture:		
Valley National Bank - Checking	41000897	19,196.78

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

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

	Account Number	
<u>Arts Maplewood Trust:</u>		
Valley National - Checking	41174445	1,310.63
<u>Escrow Trust Fund:</u>		
Valley National - Checking	41174488	62,796.29
Valley National - Checking	41497961	300,725.85
<u>Self-Loss Insurance:</u>		
Valley National - Checking	41174461	84,081.40
<u>Payroll FSA Trust:</u>		
Valley National Bank - Checking	41425928	14,048.52
<u>Recycling Trust:</u>		
Valley National - Checking	41174437	101,678.82
		3,816,705.17
<u>GENERAL CAPITAL FUND</u>		
Valley National Bank - Checking	41001397	2,489,473.63
Investors Bank	3252	1,001,702.67
		3,491,176.30
<u>PUBLIC ASSISTANCE TRUST I</u>		
Valley National Bank - Checking	41001524	11,693.37
<u>PUBLIC ASSISTANCE TRUST II</u>		
Valley National Bank - Checking	41001079	53,967.04
<u>SWIMMING POOL OPERATING FUND</u>		
Valley National Bank - Checking	41001486	13,447.67
<u>SWIMMING POOL CAPITAL FUND</u>		
Valley National - Checking	41174453	74,280.05
GRAND TOTAL "CASH ON DEPOSIT" SHEET 9		13,699,948.96

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

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

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Cancelled	Balance Dec. 31, 2013
State Grants					
Clean Communities		36,038.10	36,038.10		
DCA Livable Communities	8,550.00			8,550.00	
DCA Share Grant	16,500.00			16,500.00	
DOT Safe Streets to Schools	25,000.00			25,000.00	
Emergency Management Assistance	5,000.00			5,000.00	
GREAT Grant	4,113.19			4,113.19	
Hazardous Discharge Site Remediation	54,095.00				54,095.00
Healthy Community Development	1,250.00			1,250.00	
Local Domestic Preparedness	59,994.34			59,994.34	
Municipal Alliance on Alcoholism and Drug Abuse	26,664.33	27,700.00	35,796.16	11,290.33	7,277.84
N.J. Department of Transportation	154,876.57			154,876.57	
N.J. Forest Service - 2010 Business Stimulus Fund	70.00				70.00
Nonpublic Nursing	94,181.00			94,181.00	
Over the Limit Under Arrest - 2010 Statewide Crackdown	200.00			200.00	
Safe and Secure Communities Program	39,013.00	39,013.00	78,026.00		
Special Improvement District - Challenge Grant	4,346.36			4,346.36	
Body Armor Grant		5,753.94	5,753.94		
Recycling Tonnage - Unappropriated		22,149.41	22,149.41		
Sub-Totals	493,853.79	130,654.45	177,763.61	385,301.79	61,442.84

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED)**

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Cancelled	Balance Dec. 31, 2013
Federal Grants					
Bulletproof Vest	1,400.00	20,113.67	9,106.79		12,406.88
COPS in Schools - SR0 #2	22,726.16			22,726.16	
COPS Law Enforcement Technology	241.00				241.00
Department of Justice	3,828.85			3,828.85	
Law Enforcement Block Grant	7,968.92			7,968.92	
Neighborhood Preservation - HOME	94,474.00			94,474.00	
Historic Preservation	17,865.00	20,000.00	17,865.00		20,000.00
Other Grants					
N.J. Automobile Club Foundation for Safety and Education Grant	500.00			500.00	
Arts Maplewood on Stage	625.00				625.00
Check 'EM Out Program	13,000.00				13,000.00
NJAW Environmental Grant		1,000.00	1,000.00		
H1N1 Corrective Action Mini Grants	128.77				128.77
Totals	656,611.49	171,768.12	205,735.40	514,799.72	107,844.49

S
U
e
e
t

1
0
a

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Expended	Expenditures Refund	Cancelled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87				
<u>State Grants</u>							
Bio-Terrorism Planning	3,000.00					3,000.00	
Body Armor Replacement	7,509.25	5,753.94		5,151.30			8,111.89
Clean Communities	24,039.63		36,038.10	46,483.92			13,593.81
Drunk Driving Enforcement	2,704.31			1,213.83			1,490.48
Emergency Management	5,000.00					5,000.00	
Flood Mitigation	99,611.37						99,611.37
Hazardous Discharge Site Remediation	54,954.17						54,954.17
Local Domestic Preparedness	33,046.66			5,000.00		28,046.66	
Matching Funds for Feasibility Study	5,000.00					5,000.00	
Municipal Alliance Program	30,768.96	34,625.00		32,836.05			32,557.91
Nonpublic Nursing	74,927.90					74,927.90	
N.J. Forest Service - 2010 Business Stimulus Fund	7,000.00						7,000.00
Recycling Grant	88,661.48	22,149.41		16,373.26			94,437.63
Safe and Secure Communities			39,013.00	39,013.00			
Smart Future Grant	15,000.00						15,000.00
Smart Growth Redevelopment - II	6,000.00						6,000.00
Sustainable Jersey Small Grant	6,023.96			1,000.00			5,023.96
Special Improvement District - Challenge Grant	662.00					662.00	
Sub-Totals	463,909.69	62,528.35	75,051.10	147,071.36		116,636.56	337,781.22

S
U
B
J
U
N
I
T

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS (CONTINUED)**

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Expended	Expenditures Refund	Cancelled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87				
Federal Grants							
Community Development Block Grant	605.30					605.30	
COPS Law Enforcement Technology	239.78						239.78
Department of Justice	743.15					743.15	
Law Enforcement Block Grant	2,069.81					2,069.81	
Municipal Storm Water Grant	21,129.70						21,129.70
U.S Department of Justice - JAG	73,663.90					80.35	73,583.55
Historic Preservation	2,409.00		20,000.00				22,409.00
Bulletproof Vest		9,106.79	11,006.88	7,352.68			12,760.99
Other Grants							
Association of N.J. Environmental Commission	7,100.00						7,100.00
Art Maplewood on Stage	1,000.00						1,000.00
Hilton Branch Library Rain Garden	638.27						638.27
H1N1 Corrective Action Mini Grant	4,392.75			1,600.00			2,792.75
Check 'EM Out Program	13,000.00						13,000.00
NJLM Educational Foundation - Unappropriated	1,000.00						1,000.00
NJAW Environmental Grant		1,000.00					1,000.00
Totals	591,901.35	72,635.14	106,057.98	156,024.04		120,135.17	494,435.26

S
U
e
t
1
1
e

*** LOCAL DISTRICT SCHOOL TAX**

N/A

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85002-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax) 85003-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85004-00		XXXXXXXXXXXXXXXXXX

* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXXXXXXXXXXXX	722,074.31
2013 Levy 81105-00	XXXXXXXXXXXXXXXXXX	306,125.00
2013 Added and Omitted Taxes		555.53
Interest Earned	XXXXXXXXXXXXXXXXXX	1,398.44
Expenditures	308,099.50	XXXXXXXXXXXXXXXXXX
Balance December 31, 2013 85046-00	722,053.78	XXXXXXXXXXXXXXXXXX
	1,030,153.28	1,030,153.28

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXXXXXXXXXX	162,504.60
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85032-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXXXXXXXXXX	61,292,370.00
Paid	61,454,874.60	XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85034-00		XXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.	61,454,874.60	61,454,874.60

REGIONAL HIGH SCHOOL TAX

N/A

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

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXXXXXXXXXX	
2013 Levy		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
General County	80003-03	XXXXXXXXXXXXXXXXXX	16,181,946.84
County Library	80003-04	XXXXXXXXXXXXXXXXXX	
County Health		XXXXXXXXXXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXXXXXXXXXX	516,134.75
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXXXXXXXXXX	30,189.02
Paid		16,728,270.61	XXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes			XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes			XXXXXXXXXXXXXXXXXX
		16,728,270.61	16,728,270.61

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2013	80003-06		XXXXXXXXXXXXXXXXXX	
2013 Levy	(List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Fire -	81108-00		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Sewer -	81111-00		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Water -	81112-00		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Garbage -	81109-00		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Special Improvement District		180,989.46	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total 2013 Levy	80003-07		XXXXXXXXXXXXXXXXXX	180,989.46
Paid	80003-08		179,112.61	XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80003-09		1,876.85	XXXXXXXXXXXXXXXXXX
			180,989.46	180,989.46

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

STATE LIBRARY AID

N/A

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

N/A

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

		Debit	Credit
Balance January 1, 2013	80004-03	XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received 2013	80004-04	XXXXXXXXXXXXXXXXXXXX	
Expended	80004-11		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80004-12		

N/A

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

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

N/A

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -02	Realized -03	Excess or Deficit* 04
Surplus Anticipated 80101-	1,672,591.00	1,672,591.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Adopted Budget	8,740,317.53	9,151,968.84	411,651.31
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Added by N.J.S. 40A:4-87: (List on 17a)	106,057.98	106,057.98	
Total Miscellaneous Revenue Anticipated 80103-	8,846,375.51	9,258,026.82	411,651.31
Receipts from Delinquent Taxes 80104-	1,607,753.63	1,634,872.11	27,118.48
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	26,469,838.86	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(c) Minimum Library Tax	1,129,874.69	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	27,599,713.55	28,066,532.76	466,819.21
	39,726,433.69	40,632,022.69	905,589.00

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		105,052,843.36
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local District School Tax 80109-00		XXXXXXXXXXXXXXXXXX
Regional School Tax 80119-00	61,292,370.00	XXXXXXXXXXXXXXXXXX
Regional High School Tax 80110-00		XXXXXXXXXXXXXXXXXX
County Taxes 80111-00	16,698,081.59	XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	30,189.02	XXXXXXXXXXXXXXXXXX
Special District Taxes 80113-00	180,989.46	XXXXXXXXXXXXXXXXXX
Municipal Open Space Tax 80120-00	306,680.53	XXXXXXXXXXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXXXXXXXXXX	1,522,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	28,066,532.76	XXXXXXXXXXXXXXXXXX
* Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXXXXXXXXXX
* Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXXXXXXXXXX	
	106,574,843.36	106,574,843.36

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	39,620,375.71
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	106,057.98
Appropriated for 2013 (Budget Statement Item 9)	80012-03	39,726,433.69
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	39,726,433.69
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	39,726,433.69
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	36,282,668.13
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,522,000.00
Reserved	80012-10	1,247,280.32
Total Expenditures	80012-11	39,051,948.45
Unexpended Balances Canceled (see footnote)	80012-12	674,485.24

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)

N/A

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:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXXXXXXXX	411,651.31
Delinquent Tax Collections	80013-02	XXXXXXXXXXXXXXXXXX	27,118.48
		XXXXXXXXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXXXXXXXX	466,819.21
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXXXXXXXXXX	674,485.24
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXXXXXXXX	260,046.90
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXXXXXXXXXX	931,160.76
Prior Years Interfunds Returned	80013-06	XXXXXXXXXXXXXXXXXX	4,019.21
Tax Overpayments Cancelled		XXXXXXXXXXXXXXXXXX	11,597.80
Grants Expenditures Cancelled		XXXXXXXXXXXXXXXXXX	8,685.65
Reserve for Other Leins Receivable Realized		XXXXXXXXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance January 1, 2013	80013-07		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXXXXXXXX
Interfund Advances Originating in 2013	80013-12		XXXXXXXXXXXXXXXXXX
Prior Years Paid Taxes Cancelled		475,097.10	XXXXXXXXXXXXXXXXXX
Reserve for Other Accounts Receivable		735.94	XXXXXXXXXXXXXXXXXX
Prior Year Senior Citizen Deductions Disallowed by Tax Collector		7,250.00	XXXXXXXXXXXXXXXXXX
Grants Receivable Cancelled		403,350.20	XXXXXXXXXXXXXXXXXX
Prior Year Revenue Refunded		43,499.05	XXXXXXXXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,865,652.27	XXXXXXXXXXXXXXXXXX
		2,795,584.56	2,795,584.56

SURPLUS - CURRENT FUND
Year 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXXXXXXXXXXXX	1,766,301.91
2.		XXXXXXXXXXXXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXXXXXXXXXXXX	1,865,652.27
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	1,672,591.00	XXXXXXXXXXXXXXXXXXXX
5. Amount Appropriated in 2013 Budget - with Prior Writ- ten Consent of Director of Local Government Services	80014-04		XXXXXXXXXXXXXXXXXXXX
6.			XXXXXXXXXXXXXXXXXXXX
7. Balance December 31, 2013	80014-05	1,959,363.18	XXXXXXXXXXXXXXXXXXXX
		3,631,954.18	3,631,954.18

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

Cash	80014-06	5,315,858.71
Investments	80014-07	
Sub-Total		5,315,858.71
Deduct Cash Liabilities Market with "C" on Trial Balance	80014-08	3,356,495.53
Cash Surplus	80014-09	1,959,363.18
Deficit in Cash Surplus	80014-10	()
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15	1,959,363.18

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2007 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ <u>105,917,356.58</u>
or		
(Abstract of Ratables)	82113-00	\$ _____
2. Amount of Levy Special District Taxes	82102-00	\$ <u>177,580.71</u>
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	\$ <u>194,507.95</u>
5a. Subtotal 2013 Levy		\$ <u>106,289,445.24</u>
5b. Reductions due to tax appeals**		\$ <u>150,242.78</u>
5c. Total 2013 Levy	82106-00	\$ <u><u>106,139,202.46</u></u>
6. Transferred to Tax Title Liens	82107-00	\$ <u>7,214.10</u>
7. Transferred to Foreclosed Property	82108-00	\$ _____
8. Remitted, Abated or Canceled	82109-00	\$ _____
9. Discount Allowed	82110-00	\$ _____
10. Collected in Cash:		
In 2012	82121-00	\$ <u>483,129.84</u>
In 2013 *	82122-00	\$ <u>104,473,713.52</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ <u>96,000.00</u>
R.E.A.P. Revenue	82124-00	\$ _____
Total to Line 14	82111-00	\$ <u><u>105,052,843.36</u></u>
11. Total Credits		\$ <u><u>105,060,057.46</u></u>
12. Amount Outstanding December 31, 2013	83120-00	\$ <u>1,079,145.00</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	82112-00	<u>98.97%</u>

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ <u>105,052,843.36</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ <u>105,052,843.36</u>

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by cash collections would be
\$1,049,977.50 ÷ \$1,500,000, or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

* Include overpayments applied as part of 2013 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

N/A

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ _____
LESS: Proceeds from Accelerated Tax Sale	_____
NET Cash Collected	\$ _____
Line 5c (sheet 22) Total 2013 Tax Levy	\$ _____
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	_____

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ _____
LESS: Proceeds from Tax Levy Sale (excluding premium)	_____
Net Cash Collected	\$ _____
Line 5c (sheet 22) Total 2013 Tax Levy	\$ _____
Percentage of Collection Excluding Tax Levy 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	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXXXXXXXXXX	51,031.91
2. Sr. Citizens Deductions Per Tax Billings	10,750.00	XXXXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	85,500.00	XXXXXXXXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXXXXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6. Sr. Citizens Deductions Allowed By Tax Collector - 2012 Taxes	500.00	
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXXXXXX	
8. Veterans Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXXXXXX	250.00
9. Received in Cash from State	XXXXXXXXXXXXXXXXXX	104,100.00
10. Sr. Citizens Deductions Disallowed By Tax Collector - 2012 Taxes		6,750.00
11. Veterans Deductions Disallowed By Tax Collector - 2012 Taxes		500.00
12. Balance December 31, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXXXXXX	
Due To State of New Jersey	65,881.91	XXXXXXXXXXXXXXXXXX
	162,631.91	162,631.91

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

Line 2	<u>10,750.00</u>
Line 3	<u>85,500.00</u>
Line 4	<u> </u>
Line 5	<u> </u>
Sub-Total	<u>96,250.00</u>
Less: Line 7 + 8	<u>250.00</u>
To Item 10, Sheet 22	<u><u>96,000.00</u></u>

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

N/A

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

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

Signature of Tax Collector

License #

Date

ACCELERATED TAX SALE - CHAPTER 99

N/A

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ _____

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of
collection (Item 16) \$ _____

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

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ _____

2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ _____

Total \$ _____

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____

4. Cash Required \$ _____

5. Total Required at _____ % (items 4+6) \$ _____

6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2013		1,897,278.30	XXXXXXXXXXXXXXXXXXXX
A. Taxes	83102-00 1,652,463.46	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83103-00 244,814.84	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
2. Canceled:		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
A. Taxes	83105-00	XXXXXXXXXXXXXXXXXXXX	1.92
B. Tax Title Liens	83106-00	XXXXXXXXXXXXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
A. Taxes	83108-00	XXXXXXXXXXXXXXXXXXXX	
B. Tax Title Liens	83109-00	XXXXXXXXXXXXXXXXXXXX	
4. Added Taxes		83110-00 7,250.00	XXXXXXXXXXXXXXXXXXXX
5. Added Tax Title Liens		83111-00	XXXXXXXXXXXXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXXXXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes	83107-00	(1)	XXXXXXXXXXXXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXXXXXXXXXXXX	1,904,526.38
8. Totals		1,904,528.30	1,904,528.30
9. Balance Brought Down		1,904,526.38	XXXXXXXXXXXXXXXXXXXX
10. Collected:		XXXXXXXXXXXXXXXXXXXX	1,634,872.11
A. Taxes	83116-00 1,634,872.11	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83117-00	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale		83118-00	XXXXXXXXXXXXXXXXXXXX
12. 2013 Taxes Transferred to Liens		83119-00 7,214.10	XXXXXXXXXXXXXXXXXXXX
13. 2013 Taxes		83123-00 1,079,145.00	XXXXXXXXXXXXXXXXXXXX
14. Balance December 31, 2013		XXXXXXXXXXXXXXXXXXXX	1,356,013.37
A. Taxes	83121-00 1,103,984.43	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83122-00 252,028.94	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
15. Totals		2,990,885.48	2,990,885.48

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 85.84%

17. Item No. 14 multiplied by percentage shown above is \$ 1,164,001.87 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	322,500.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXXXXXXXXXX
5A.	84102-00		XXXXXXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXXXXXXXX	
8. Sales		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXXXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXXXXXXXXXXX	322,500.00
		322,500.00	322,500.00

CONTRACT SALES

N/A

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

MORTGAGE SALES

N/A

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

Analysis of Sale of Property: \$ _____
 * Total Cash Collected in 2013 (84125-00)

Realized in 2013 Budget _____

To Results of Operation (Sheet 19) _____

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST AND GENERAL CAPITAL FUNDS
(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2012 Per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	N/A 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**

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	N/A Appropriated for in Budget of Year 2014
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

FUND: _____

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY -
 N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY -

DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD.
 PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES.

N/A

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized *	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
Totals							
				80027-00	80028-00		

S H E E T 3 0

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 Dec. 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**

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxxxxxxxx	26,496,000.00	
Issued	80033-02	xxxxxxxxxxxxxxxx		
Paid	80033-03	2,200,000.00	xxxxxxxxxxxxxxxx	
Bonds Defeased				
Outstanding December 31, 2013	80033-04	24,296,000.00	xxxxxxxxxxxxxxxx	
		26,496,000.00	26,496,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 1,100,000.00
2014 Interest on Bonds *		80033-06	\$ 976,940.00	
MUNICIPAL GENERAL REFUNDING BONDS				
Outstanding January 1, 2013	80033-07	xxxxxxxxxxxxxxxx	16,220,000.00	
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09	1,045,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-10	15,175,000.00	xxxxxxxxxxxxxxxx	
		16,220,000.00	16,220,000.00	
2014 Bond Maturities - Refunding Bonds			80033-11	\$ 2,320,000.00
2014 Interest on Bonds *		80033-12	\$ 608,275.00	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 1,585,215.00

LIST OF BONDS ISSUED DURING 2013

N/A

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

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

N.J. ENVIRONMENTAL INFRASTRUCTURE LOAN

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXXXXXXXXXX	163,387.45	
Issued	80033-02	XXXXXXXXXXXXXXXXXX		
Paid	80033-03	18,821.90	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	80033-04	144,565.55	XXXXXXXXXXXXXXXXXX	
		163,387.45	163,387.45	
2014 Loan Maturities			80033-05	\$ 18,479.93
2014 Interest on Loans				\$ 4,735.00
Total 2014 Debt Service for Environmental Infrastructure Loan			80033-13	\$ 23,214.93

GREEN ACRES TRUST LOAN

Outstanding January 1, 2013	80033-07	XXXXXXXXXXXXXXXXXX	956,250.00	
Issued	80033-08	XXXXXXXXXXXXXXXXXX		
Paid	80033-09		XXXXXXXXXXXXXXXXXX	
Cancelled		153,341.64		
Outstanding December 31, 2013	80033-10	802,908.36	XXXXXXXXXXXXXXXXXX	
		956,250.00	956,250.00	
2014 Loan Maturities			80033-11	\$ 19,272.76
2014 Interest on Loans			80033-12	\$ 42,385.15
Total 2014 Debt Service for Green Acres Trust Loan			80033-13	\$ 61,657.91

LIST OF LOANS ISSUED DURING 2013

N/A

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

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

N/A

TYPE I SCHOOL TERM BONDS

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

LIST OF BONDS ISSUED DURING 2013

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

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 110,000.00	\$ 792.00
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

S
H
E
E
T
S

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Capital Improvements - Ord. #2611-09	152,570.00	9/19/2013	152,570.00	9/19/2014	0.72%		1,098.50	9/19/2014
2.	Multi-Purpose - Ord. #2689-12	2,216,279.00	9/19/2013	2,216,279.00	9/19/2014	0.72%		15,957.21	9/19/2014
3.	The Acquisition of the Woman's Club and Related								
4.	Improvements - Ord. #2717-13	1,045,000.00	9/19/2013	1,045,000.00	9/19/2014	0.72%		7,524.00	9/19/2014
5.	Multi-Purpose - Ord. #2718-13	586,151.00	9/19/2013	586,151.00	9/19/2014	0.72%		4,220.29	9/19/2014
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total	4,000,000.00		4,000,000.00				28,800.00	

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

N/A

S
h
e
e
t

3
4

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

80051-01

80051-02

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

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

80051-01

80051-02

S
h
e
e
t
3
4
a

(Do not crowd - add additional sheets)

TOWNSHIP OF MAPLEWOOD
GENERAL CAPITAL FUND
STATEMENT OF IMPROVEMENT AUTHORIZATIONS

Improvement Authorization	Ordinance		Balance Dec. 31, 2012		2013		Expenditure Refund	Cancelled	Transfer (From) / To	Balance Dec. 31, 2013	
	Number	Date	Amount	Funded	Unfunded	Authorizations				Expended	Funded
Various Capital Improvements	2063-98	6-02-98	\$ 2,502,500.00								
	2097-99	5-04-99	115,000.00	\$ 64,477.15	\$ 136.00	\$	\$ 3,319.95	\$	\$ 61,293.20	\$	\$
Improvements to Springfield Avenue	2072-98	9-01-98	2,000,000.00	184,745.40				700.00	184,745.40		700.00
Acquisition of Library Furniture	2136-00	3-07-00	400,000.00	505.00			504.71				0.29
Improvements to Springfield Avenue	2187-02	3-19-02	2,100,000.00	8,651.93							8,651.93
Various Capital Improvements	2216-03	6-06-03	2,431,800.00								
	2227-03	8-05-03	25,000.00	3,076.25							3,076.25
Repairs to Sanitary Sewer System	2218-03	8-05-03	88,284.00	3,084.00					3,084.00		
Construction of Police Headquarters	2240-04	1-20-04	1,500,000.00	55,621.40					55,621.40		
Police Headquarters Project	2252-04	5-18-04	12,355,000.00								
	2304-05	7-05-05	1,000,000.00								
	2359-06	6-07-06	6,000,000.00	64,732.99			12,881.20		48,579.23		3,272.56
Various Capital Improvements	2253-04	5-04-04	2,074,688.00								
	2265-04	8-17-04	360,000.00	0.87					0.87		
Various Capital Improvements	2297-05	5-17-05	3,459,280.00	75,209.87			16,084.59		39,694.86		19,430.42
Fire Apparatus	2308-05	6-08-05	31,430.00	460.33							460.33
Various Capital Improvements	2350-06	5-02-06	3,894,191.00		26,168.18				28,931.19	2,763.01	
Various Capital Improvements	2397-07	4-04-07	3,845,208.00	85,975.85	7,200.00		42,856.82		27,646.01		22,673.02
Acquisition of a Fire Engine	2399-07	4-17-07	175,000.00								
	2566-08	11-05-08	300,000.00	67,161.00			10,546.65				56,614.35
Various Capital Improvements	2536-08	1-15-08	490,600.00								
	2611-09	12-15-09			6,456.05			11,080.22			17,536.27
Various Capital Improvements	2545-08	4-15-08	3,784,350.00	376,461.68	18,000.00		77,897.26		57,623.87		258,940.55
Various Capital Improvements	2563-08	9-16-08	550,000.00	178,498.42			75,000.00				103,498.42
Multi-Purpose:	2585-09	4-07-09									
a. Various Capital Improvements			1,079,050.00	275,564.92	2,116.00				231,680.92		46,000.00
b. Acquisition of a Car Digital Video System			160,434.00	17,516.00			16,900.00				616.00
e. Acquisition of Various Equipment			87,000.00	17,704.13							17,704.13
f. Acquisition of a Repair Chip Box and a New Phone System			12,500.00	5,032.00							5,032.00
g. Acquisition of Various Vehicles			75,881.00	10,617.17					7,949.49		2,667.68
h. Library Elevator Project			200,000.00	153,531.18			10,671.41				142,859.77
i. Acquisition of Computer Equipment			41,000.00	19,051.40							19,051.40
j. Acquisition of Storage Racks			15,000.00	13,403.87					13,403.87		
k. Affordable Housing Contribution			60,000.00								
l. Section 20 Costs			76,415.00	613.61							613.61
Improvements to Dehart Park	2588-09	4-07-09	2,215,000.00	108,089.11	687,387.72		36,780.92				71,308.19

TOWNSHIP OF MAPLEWOOD
GENERAL CAPITAL FUND
STATEMENT OF IMPROVEMENT AUTHORIZATIONS

Improvement Authorization	Ordinance		Balance Dec. 31, 2012		2013 Authorizations	Expended	Expenditure Refund	Cancelled	Transfer (From) / To	Balance Dec. 31, 2013	
	Number	Date	Amount	Funded						Unfunded	Funded
Multi-Purpose:	2604-09	9-01-09									
	2646-10	11-01-10									
b. Tuscan Road Improvements			\$ 70,000.00	\$ 38,010.01	\$ 9,310.00	\$	\$	\$ 38,010.01	\$	\$ 9,310.00	\$
c. Renovations to Shelter House, Dehart Park Hockey Rink and Memorial Park Basketball Courts			232,800.00	12,334.66				12,334.66			
Multi-Purpose:	2628-10	4-20-10									
a. Various Road, Environmental and Building Improvements	2639-10	8-03-10	2,811,000.00	129,923.78	500.00	2,632.19		120,722.59		7,069.00	
b. Upper Ridgewood Area Drainage Improvements	2640-10	8-03-10	430,000.00	571,631.78		196,829.13		(2,763.01)		372,039.64	
c. Acquisition and Installation of a Wireless Video System			100,000.00	100,000.00		37,308.00				62,692.00	
d. Computer Upgrades			10,000.00	104.86						104.86	
e. Section 20 Costs			500,000.00	373,212.16		96,340.20				276,871.96	
Environmental Improvements	2636-10	6-15-10	55,000.00		3,129.58						3,129.58
Environmental Improvements	2647-10	11-01-10	100,000.00		3,184.98						3,184.98
Multi-Purpose:	2666-11	4-19-11									
a. Various Capital Improvements			2,606,000.00	1,287,289.36	8,908.09	585,075.65				702,213.71	8,908.09
b. Sanitary Sewer Improvements			50,000.00	29,057.12						29,057.12	
c. The Narrowband Radio Compliance Project			256,000.00	227,927.00		127,069.05				100,857.95	
d. Acquisition of Various Equipment for Fire Department			182,100.00	5,254.45						5,254.45	
e. Various Acquisitions for Recreation and Parks			16,500.00	10,449.46						10,449.46	
f. Acquisition of Computer Hardware and Software for Library			30,000.00	10,862.23						10,862.23	
g. Acquisition of a Jitney Bus			110,000.00	74.39						74.39	
i. Update the Town Hall Phone System and Acquisition of Computers			34,000.00	2,499.99		2,152.45				347.54	
j. Acquisition of FTR Digital Recorder			5,000.00	2,502.50						2,502.50	
k. Sign Replacement and Landscaping			8,000.00	3,000.00						3,000.00	
l. Section 20			150,000.00	82,240.50		37,002.53				45,237.97	
Environmental Improvements	2681-11	11-01-11	50,000.00	2,817.17		2,782.82				34.35	

TOWNSHIP OF MAPLEWOOD
GENERAL CAPITAL FUND
STATEMENT OF IMPROVEMENT AUTHORIZATIONS

Improvement Authorization	Ordinance		Balance Dec. 31, 2012		2013 Authorizations	Expended	Expenditure Refund	Cancelled	Transfer (From) / To	Balance Dec. 31, 2013		
	Number	Date	Amount	Funded						Unfunded	Funded	Unfunded
Multi-Purpose:	2689-12	4-03-12										
a. Various Engineering Improvements			\$ 2,315,000.00	\$	\$ 1,318,666.22	\$	\$ 965,030.35	\$	\$	\$	\$ 353,635.87	
b. Acquisition of Various Equipment			19,000.00	995.00	18,005.00					995.00	18,005.00	
c. Acquisition of Dump Truck and Tank 720 Claw Bucket			66,500.00		696.45						696.45	
d. Acquisition and Installation of License Plate Recognition System			36,000.00	1,886.00	34,114.00		29,498.51				6,501.49	
e. Acquisition of Computer Hardware and Software			54,720.00		29,296.38		927.67				28,368.71	
f. Acquisition of Desktop Computers and Silent Message Sign			30,000.00		2,892.00		926.70				1,965.30	
g. Acquisition of Letter Folder/Stuffer			10,500.00	550.00	9,950.00					550.00	9,950.00	
h. Section 20			120,094.00		118,293.20		48,944.11				69,349.09	
Acquisition of the Woman's Club and Related Improvements	2717-13		1,100,000.00		1,100,000.00		1,033,069.00				66,931.00	
Multi-Purpose:	2718-13											
a. Engineering Projects			2,368,000.00		2,368,000.00		1,232,122.55				1,135,877.45	
b. Fire Department Acquisitions			100,000.00		100,000.00					5,000.00	95,000.00	
c. Administration Acquisitions			68,000.00		68,000.00		13,869.92				54,130.08	
d. Police Acquisitions			20,000.00		20,000.00		14,687.70				5,312.30	
e. Clerk Acquisitions			20,087.00		20,087.00		12,438.90			2,898.10	4,750.00	
f. Library Acquisitions			144,000.00		144,000.00		18,073.13				125,926.87	
g. Public Works Projects			158,500.00		158,500.00		33,140.71				125,359.29	
h. Section 20			150,000.00		150,000.00		9,416.00				140,584.00	
				<u>\$ 4,682,407.95</u>	<u>\$ 2,304,409.85</u>	<u>\$ 4,128,587.00</u>	<u>\$ 4,802,780.78</u>	<u>\$ 11,780.22</u>	<u>\$ 931,321.57</u>	<u>\$ -</u>	<u>\$ 2,430,593.13</u>	<u>\$ 2,962,489.54</u>

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

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

* 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
Acquisition of the Woman's Club and				
Related Improvements	1,100,000.00	1,045,000.00	55,000.00	55,000.00
Multi-Purpose (1)	3,028,587.00	2,042,645.00	307,508.00	307,508.00
Total	4,128,587.00	3,087,645.00	362,508.00	362,508.00

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.

(1) \$250,000.00 was funded by N.J. Department of Transportation Grant, \$69,833.00 was funded by County of Essex Community Development Block Grant, \$323,514.00 was funded by FEMA Grant and \$35,087.00 was funded by Contributions.

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	xxxxxxxxxxxxxxxxxxxx	169,303.73
Premium on Sale of Bonds		xxxxxxxxxxxxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxxxxxxxxxxxx	865,128.38
Reserve for Future Improvements Cancelled			0.29
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxxxxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03	169,303.00	xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2013	80029-04	865,129.40	xxxxxxxxxxxxxxxxxxxx
		1,034,432.40	1,034,432.40

BONDS ISSUED WITH A COVENANT OR COVENANTS

N/A

- | | | | |
|---|--|----|-------|
| 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 June 30, 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 2014 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

A.

- | | | |
|---|--------------------------|--------------------------|
| 1. Total Tax Levy for the Year 2013 was | | \$ <u>106,139,202.46</u> |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ <u>105,052,843.36</u> | |
| 3. Seventy (70) percent of Item 1 | | \$ <u>74,297,441.72</u> |

(*) Including prepayments and overpayments applied

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2013?

Answer YES or NO: YES

2. Have payments been made for all bonded obligations or notes due on or before
December 31, 2013?

Answer YES or NO: YES If answer is "NO" give details.

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

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

D.

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

E.

	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ _____	\$ _____
3. Amount due Special Districts				
	\$ _____	\$ <u>1,876.85</u>	\$ <u>1,876.85</u>	\$ _____
4. Amounts due School Districts				
for Local School Tax	\$ _____	\$ _____	\$ _____	\$ _____

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.

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS					Disbursements	N/A Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Totals								

* Show as red figure

S
h
e
e
t

4
3

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

N/A

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated	91301-		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		
Rents	91303-		
Fire Hydrant Service	91304-		
Miscellaneous	91305-		
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal			
Deficit (General Budget) **	91306-		
	91307-		

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

STATEMENT OF BUDGET APPROPRIATIONS

N/A

Appropriations:	XXXXXXXXXXXXXXXXXX
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 Balance 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
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:		N/A
Revenue Realized:	XXXXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:	XXXXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" ("Excess in Operations - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2013 Operation" ("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 Canceled in 2013	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	NONE
* Excess (Revenue Realized)	

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

N/A

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus		XXXXXXXXXXXXXXXXXXXX

* See restriction in amount on Sheet 45, SECTION 2

N/A

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXXXX	
Excess in Results of 2013 Operations	XXXXXXXXXXXXXXXXXXXX	
Amount Appropriated in 2013 Budget - Cash		XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXXXX

N/A

**ANALYSIS OF BALANCE DECEMBER 31, 2013
(FROM WATER 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 WATER UTILITY ACCOUNTS RECEIVABLE

N/A

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

SCHEDULE OF WATER UTILITY LIENS

N/A

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 -
WATER UTILITY FUND**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2012 Per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>N/A Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>N/A Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

N/A

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Bond Maturities - Capital Bonds			\$
2014 Interest on Bonds *		\$	

INTEREST ON BONDS - WATER UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$	
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				

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

N/A

WATER UTILITY		LOAN		2012 Debt Service
	Debit	Credit		
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX			
Issued	XXXXXXXXXXXXXXXXXX			
Paid		XXXXXXXXXXXXXXXXXX		
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX		
2014 Loan Maturities				\$
2014 Interest on Loans *			\$	
WATER UTILITY		LOAN		
Outstanding January 1, 2012	XXXXXXXXXXXXXXXXXX			
Issued	XXXXXXXXXXXXXXXXXX			
Paid		XXXXXXXXXXXXXXXXXX		
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX		
2014 Loan Maturities				\$
2014 Interest on Loans *			\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

2014 Interest on Loans (* Items)	\$	
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 LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

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

S
h
e
e
t
5
0

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

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

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

All notes with an original date of issue of 2011 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2014 Interest 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

N/A

S
h
e
e
t

5
1

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

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

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

Utility Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 Dedicated 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

N/A

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

80051-01

80051-02

(Do not crowd - add additional sheets)

S h e e t 5 1 a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

N/A

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2012		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Totals	70000-							

S
h
e
e
t

5
2

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

WATER UTILITY CAPITAL FUND

N/A

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXXXX	
Received from 2013 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXXXX

WATER UTILITY CAPITAL FUND

N/A

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2012	XXXXXXXXXXXXXXXXXXXX	
Received from 2013 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Received from 2013 Emergency Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXXXX

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

**ANALYSIS OF SWIMMING POOL UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGED TO LIABILITIES AND SURPLUS**

N/A

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

S
h
e
e
t
5
7

* Show as red figure

STATEMENT OF SWIMMING POOL UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 01	37,284.00	37,284.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
Membership Fees	678,700.00	707,335.83	28,635.83
Miscellaneous	80,000.00	106,047.27	26,047.27
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Membership Fee - Additional	61,300.00		(61,300.00)
Pool Concession - Additional			
Capital Surplus			
Subtotal	857,284.00	850,667.10	(6,616.90)
Deficit (General Budget) ** 06			
	857,284.00	850,667.10	(6,616.90)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxxxxxxxxxx
Adopted Budget	857,284.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	857,284.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	857,284.00
Deduct Expenditures:	
Paid or Charged	820,862.91
Reserved	6,421.09
Surplus (General Budget) **	
Total Expenditures	827,284.00
Unexpended Balance Canceled (See Footnote)	30,000.00

FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

RESULTS OF 2013 OPERATIONS - SWIMMING POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXX	30,000.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXXXXXXXXXX	3,983.83
Deficit in Anticipated Revenues	6,616.90	XXXXXXXXXXXXXXXXXX
Prior Year Revenue Refund	2,050.00	XXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	25,316.93	XXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	33,983.83	33,983.83

OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	71,076.99
Excess in Results of 2013 Operations	XXXXXXXXXXXXXXXXXX	25,316.93
Amount Appropriated in 2013 Budget - Cash	37,284.00	XXXXXXXXXXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	59,109.92	XXXXXXXXXXXXXXXXXX
	96,393.92	96,393.92

**ANALYSIS OF BALANCE DECEMBER 31, 2013
(FROM SWIMMING POOL UTILITY - TRIAL BALANCE)**

Cash		7,118.49
Investments		
Interfund Accounts Receivable		75,396.42
Subtotal		82,514.91
Deduct Cash Liabilities Marked with "C" on Trial Balance		23,404.99
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		59,109.92
* Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.		59,109.92

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

SCHEDULE OF SWIMMING POOL UTILITY ACCOUNTS RECEIVABLE

N/A

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

SCHEDULE OF SWIMMING POOL LIENS

N/A

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 -
SWIMMING POOL UTILITY FUND**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2012 Per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u> N/A
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>N/A Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

SWIMMING POOL UTILITY ASSESSMENT BONDS

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

SWIMMING POOL UTILITY CAPITAL BONDS

Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX	1,317,000.00	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	130,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	1,187,000.00	XXXXXXXXXXXXXXXXXX	
	1,317,000.00	1,317,000.00	
2014 Bond Maturities - Capital Bonds			\$ 130,000.00
2014 Interest on Bonds *		\$ 40,810.00	

INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 40,810.00	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 9,958.33	
Subtotal	\$ 30,851.67	
Add: Interest to be Accrued as of 12/31/14	\$ 9,227.50	
Required Appropriation 2014		\$ 40,079.17

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

SWIMMING POOL		UTILITY LOAN		2014 Debt Service
	Debit	Credit		
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX			
Issued	XXXXXXXXXXXXXXXXXX			
Paid		XXXXXXXXXXXXXXXXXX		
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX		
2014 Loan Maturities				\$
2014 Interest on Loans *			\$	
SWIMMING POOL		UTILITY LOAN		
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX			
Issued	XXXXXXXXXXXXXXXXXX			
Paid		XXXXXXXXXXXXXXXXXX		
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX		
2014 Loan Maturities				\$
2014 Interest on Loans *			\$	

INTEREST ON LOANS - SWIMMING POOL		UTILITY BUDGET	
2014 Interest on Loans (* Items)		\$	
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 LOANS ISSUED DURING 2013				
Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

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

Sheet 64

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

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

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

All notes with an original date of issue of 2011 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - SWIMMING POOL UTILITY BUDGET	
2014 Interest 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

N/A

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

Sheet 65

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

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

Utility Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 Dedicated 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

N/A

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

(Do not crowd - add additional sheets)

S
h
e
e
t
s
6
5
a

SWIMMING POOL UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

N/A

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

SWIMMING POOL UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

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

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

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2013

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve Time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet two. Those sheets not filled in should be marked "Not Applicable".

INDEX

1, 1a & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, 3a & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Grant Fund
6 & 6b.	Trial Balance - Trust Funds/Schedule of Trust Fund Deposits & Reserves
6a.	Municipal Public Defender Certification -- P.L. 1998, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance - Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local School District Purposes
19.	Results of 2013 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2013
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending (N.J.S.A.54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" & "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31 & 31a.	Summary Statement of Debt Service Requirements - Municipal (or County)
32.	Summary Statement of Debt Service Requirements - School - Type 1 and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34 & 34a.	Debt Service for Assessment Notes/ Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2013
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

UTILITIES ONLY

40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2013 Utility Operations
46 & 60.	Results of Operation, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments - Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a.	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2013; Utility Capital Surplus