

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013

(UNAUDITED)

POPULATION LAST CENSUS 88,461
NET VALUATION TAXABLE 2013 \$5,157,770,396
MUNICODE 1103

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:

COUNTIES - JANUARY 26, 2014
MUNICIPALITIES - FEBRUARY 10, 2014

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

Township _____ of Hamilton _____, County of Mercer

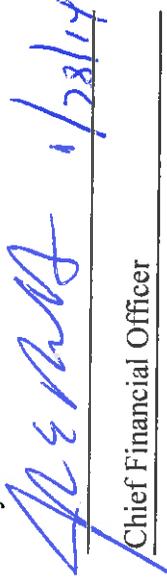
SEE BACK COVER FOR INDEX AND INSTRUCTIONS.

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



Title

Chief Financial Officer

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

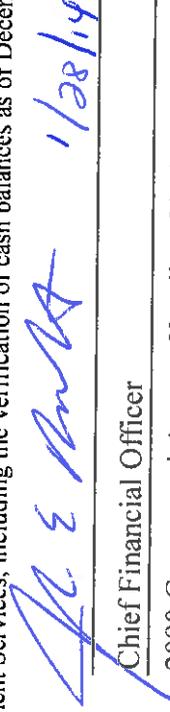
REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, John E. Barrett, am the Chief Financial Officer, License# N-0477, of the Township of Hamilton, County of Mercer

the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature



Title

Chief Financial Officer

Address

2090 Greenwood Avenue Hamilton NJ 08650

Phone Number

609-890-3510

Fax Number

609-890-4418

Email

jbarrett@hamiltonnj.com

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

NOT APPLICABLE

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed: **NONE**

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this _____ day of _____, 2014

UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL

The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2013 as required under N.J.A.C. 5:23-4.17.

Printed Name: Raymond A. Lumio
Signature: 
Certificate #: 6514
Date: 1/17/14

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Township of Hamilton

Chief Financial Officer: John E. Barrett

Signature: _____

Certificate #: N-0477

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: Township of Hamilton

Chief Financial Officer: John E. Barrett

Signature: 

Certificate #: N-0477

Date: 1/28/14

21-6000691
Federal ID #
Township of Hamilton
Municipality
Mercer
County

Report of Federal and State Financial Assistance Expenditure of Awards

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	-	\$ -	\$ 1,085,961.86

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

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

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

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


Signature of Chief Financial Officer
1/28/14
Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____
Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-3 5, was in the amount of \$ 5,157,770,396.00 .


SIGNATURE OF TAX ASSESSOR

Township of Hamilton
MUNICIPALITY

Mercer
COUNTY

**POST CLOSING TRIAL BALANCE -
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Cash	647,175.66	
State and Federal Grants Receivable	2,701,782.70	
Due from Current Fund	19,683.00	
Reserve for Encumbrances		518,395.50
Reserve for Grants Appropriated		2,809,110.93
Reserve for Grants Unappropriated		41,134.93
Grand Total Debits / Credits	3,368,641.36	3,368,641.36

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2013

[Extra Sheet]

Title of Account	Debit	Credit
Trust Other Fund		
Cash	17,205,784.60	
Escrow Funds		4,899,063.80
Performance Guarantees		1,673,761.05
Reimbursable Temp Cert of Occupancy		62,237.75
Tax Sale Redemptions/Premiums		3,529,450.41
Due to State Marriage Licenses		12,775.00
Developer's Escrow		1,075,081.92
Dedicated Law Enforcement Trust		75,779.15
Affordable Housing		2,502,332.21
Flexible Medical Spending Account		12,837.85
Unemployment Trust		153,921.34
Insurance Trust Reserve		2,155,548.14
Off Duty Police Reserve		493,787.39
Payroll Deductions Account		487,919.55
Reserve for Encumbrances		71,289.04
Housing and Community Development		
Cash	62,219.59	
Accounts Receivable HUD		
Due to Current Fund		
Reserve for Community Develop Grant Projects		62,219.59
Self Insurance Trust		
Cash	12,266.02	
Reserve for Worker's Compensation		12,266.02
Subtotals this Sheet Only	17,280,270.21	17,280,270.21

(Do not crowd - add additional sheets)

Township Of Hamilton [Code 1103], Mercer County - AFS CY 2013

Sheet 6_i [Extra sheet]

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012.....(1)

x	25%
(2) \$	n/a

N/A

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: John E. Barrett

Signature: 

Certificate #: N40477

Date: 1/28/14

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
1. Escrow Funds	4,772,246.32	919,212.53	792,395.05	4,899,063.80
2. Performance Guarantees	1,815,896.05		142,135.00	1,673,761.05
3. Unemployment Trust	207,907.79	64,973.33	118,959.78	153,921.34
4. Deposits Tax Sale Redemptions	1,310,426.82	11,743,335.16	9,524,311.57	3,529,450.41
5. Developers Escrow	1,117,537.88	288,828.72	331,284.68	1,075,081.92
6. Dedicated Law Enforcement	106,898.92	20,114.93	51,234.70	75,779.15
7. Affordable Housing	2,459,666.59	76,235.90	33,570.28	2,502,332.21
8. Medical Flexible Spending	14,212.85	4,770.00	6,145.00	12,837.85
9. Payroll Deductions Payable	644,511.87	12,866,234.88	13,022,827.20	487,919.55
10. Off Duty Police Employment	1,010,464.44	1,222,823.24	1,739,500.29	493,787.39
11. Insurance Trust Reserve	217,030.66	27,186,179.35	25,247,661.87	2,155,548.14
12.				-
13.				-
14.				-
15.				-
16.				-
17.				-
18.				-
19.				-
20.				-
21.				-
22.				-
23.				-
24.				-
25.				-
26.				-
27.				-
28.				-
29.				-
30.				-
31.				-
32.				-
33.				-
34.				-
35.				-
Totals:	13,676,800.19	54,392,708.04	51,010,025.42	17,059,482.81

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	1,618,049.51	8,512,828.35	172,701.89	9,958,175.97
Trust - Assessment				-
Trust - Dog License				-
Trust - Other				-
Capital - General		5,307,818.38	8,557.98	5,299,260.40
WPC - Operating	366,255.85	5,353,404.05	92,595.23	5,627,064.67
WPC - Capital		1,848,439.23	191,232.28	1,657,206.95
WPC Utility - Assessment Trust		467.10		467.10
Second (N/A) Utility: - Operating Capital Assessment Trust				-
Third (N/A) Utility: - Operating Capital Assessment Trust				-
Fourth (N/A) Utility: - Operating Capital Assessment Trust				-
Fifth (N/A) Utility: - Operating Capital Assessment Trust				-
Public Assistance **				-
Garbage District				-
				-
				-
				-
				-
				-
Trust Workers Compensation		12,976.02	710.00	12,266.02
Trust Flexible Spending		12,837.85		12,837.85
Trust Community Development		67,966.59	5,747.00	62,219.59
Trust Payroll Fund		97,784.01	97,784.01	-
Trust Assessment		49,027.95		49,027.95
Trust Affordable Housing Trust		2,502,734.21	402.00	2,502,332.21
Trust Dog Fund		76,199.60	75.60	76,124.00
Trust Developers Escrow Fund		1,076,677.32	1,595.40	1,075,081.92
Trust Law Enforcement		93,204.95	17,425.80	75,779.15
Trust Regular Fund		16,733,624.96	3,193,871.49	13,539,753.47
Grant Fund		653,621.63	6,445.97	647,175.66
Trust Housing Assistance Voucher		113,477.93	6,734.03	106,743.90
Trust Housing Assistance Admin	100.00	463,825.78	165.09	463,760.69
Total	1,984,405.36	42,976,915.91	3,796,043.77	41,165,277.50

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2013

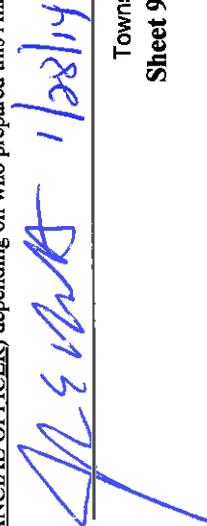
I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2013

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

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR

CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature:



Title:

Chief Financial Officer

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

Current Fund		
PNC Bank Account # 8090007973		7,453,540.78
PNC Bank Account #8052265277		180.00
PNC Bank Account # 8040388296		52,159.25
First Bank Account # 3030003812		1,000,637.20
PNC Bank Account # 8040388261		6,311.12
Payroll Fund		
PNC Bank Payroll Account # 8090082906		97,784.01
General Capital		
Grand Bank Account # 112007694		1,000,822.01
PNC Bank Account # 8036869193		4,306,996.37
Sewer Capital		
Grand Bank Account # 112007716		750,959.02
PNC Bank Account # 8036869038		1,097,480.21
Bank of Princeton Acct # 1200004545		
Sewer Operating		
PNC Bank Account # 8036869214		5,346,454.94
PNC Bank Account # 8040388288		6,949.11
Sewer Utility Trust Assessment		
PNC Bank Account # 8036869185		467.10
Trust Assessment Fund		
PNC Bank Account # 8036869046		49,027.95
Affordable Housing Trust		
PNC Bank Account # 8036869249		2,502,734.21
Dog Trust Fund		
PNC Account # 8036869206		76,199.60
Developers Escrow Fund		
PNC Bank Account # 8036869302		1,076,677.32
Law Enforcement Trust		
PNC Bank Account # 8036869281		93,204.95
Subtotal this sheet ONLY, continued on next sheet		24,918,585.15

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 January 1, 2013	2013 Budget Revenue Realized	Received	Cancelled by Resolution	Balance Dec. 31, 2013
NJ DOT Livable Comm East State Street	100,000.00				100,000.00
Transportation Trust	12,345.00				12,345.00
Transportation Fund	43,352.36				43,352.36
NJ DOT Speed Humps	1,879.49				1,879.49
Klockner Rd	14,070.38				14,070.38
Neighborhood Revitalization	56,671.57				56,671.57
County South Braod Street	83,000.00				83,000.00
Local Preparedness	100,000.00				100,000.00
Smart Future Grant	25,000.00				25,000.00
NJDOT 2004 Municipal Aid Speed Humps	90,000.00				90,000.00
NJ Treasury/Admin Kuser Mansion Restoration	40,000.00				40,000.00
College of NJ E. State St. Corridor Revitalization	26,328.43				26,328.43
Wildlife Habitat Incentive Program	7,650.00				7,650.00
Klockner Road FY2007 (St 33 to E. State Street)	1,555.56				1,555.56
Municipal Aid Klockner Road	(0.00)				(0.00)
NJ Health Officer Mini Grant	2,500.00				2,500.00
Paris Grant SY10	16,625.00				16,625.00
Energy Efficiency and Conservation	423,033.24		423,033.24		-
CDBG Recovery Grant	0.01				0.01
TY10 Over the Limit Under Arrest II	600.00				600.00
Justice Assistance Recovery Act	124,448.00		112,400.00		12,048.00
Subtotals this Sheet ONLY	1,169,059.04	0.00	535,433.24	0.00	633,625.80

Sheet 10

MUNICIPALITIES AND COUNTIES

FEDERAL AND STATE GRANTS RECEIVABLE (Cont'd)

[Extra Sheet]

Grant	Balance January 1, 2013	2013 Budget Revenue Realized	Received	Cancelled by Resolution	Balance Dec. 31, 2013
Recreational Trails	4,000.00				4,000.00
Municipal Aid 2011 Whitehorse Ham Sq Rd	72,500.00		72,500.00		-
Child Passenger Safety	3,100.00				3,100.00
Bulletproof Vest Partnership	16,087.50				16,087.50
Over Limit Under Arrest	600.00				600.00
Child Safety and Booster Seat	2,200.00				2,200.00
CY 12 Municipal Alliance	17,200.70				17,200.70
CY 12 Recreational Trails Program	19,100.00				19,100.00
CY 12 Justice Assistance I CH159	13,101.00		13,101.00		-
CY 12 Justice Assistance II CH159	19,692.00		16,000.00		3,692.00
CY 12 Justice Assistance III CH159	24,220.00				24,220.00
CY 12 Roadway Imp Kloekner Rd CH 159	220,000.00		165,000.00		55,000.00
CY 12 NNJ Turnpike Phase II CH 159	612,374.00		37,486.94		574,887.06
CY 12 Sustainable Land Use Planning	2,500.00				2,500.00
CY 13 Municipal Alliance		78,731.00	72,999.36		5,731.64
CY 13 Safe Streets to Schools		200,000.00			200,000.00
CY 13 Safe Routes to Schools		275,000.00			275,000.00
CY 13 Green Communities		3,000.00			3,000.00
CY 13 Drive Sober Get Pulled Over		4,400.00	4,400.00		-
CY 13 Clean Communities		167,594.52	167,594.52		-
CY 13 State DOT Whitehorse Hamilton Square Rd		249,500.00			249,500.00
Subtotals this Sheet ONLY	1,026,675.20	978,225.52	549,081.82	0.00	1,455,818.90

Sheet 10a

[Extra sheet]

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

Grant	Balance January 1, 2013	Transferred from 2013		Encumbered at 12/31/12	Expended	Cancelled By Resolution	Encumbered at 12/31/13	Balance Dec. 31, 2013
		Budget Appropriations	Budget					
	330.00							330.00
Parking Adjudication								
NJ DOT Livable Comm Anchor Thread Park				8,347.00			8,347.00	-
NJ DOT Livable Communities E. State Street	100,000.00							100,000.00
NJ DOT Quakerbridge & Young Rd	22,295.00							22,295.00
DOT Speed Bumps Pilot Program	90,000.00							90,000.00
DOT Safe Streets to Schools	150,000.00							150,000.00
Klockner Road	15,625.94							15,625.94
Local Preparedness	91,212.13			3,935.30				87,276.83
Smart Grant	25,000.00							25,000.00
Enhanced 911 General Assistance	45,645.58						45,645.58	-
Wild Habitat Incentive Program	7,650.00							7,650.00
Alcohol Education and Rehab Fund	204.46							204.46
Over Limit Under Arrest	5,000.00				5,000.00			-
Public Health Priority				29,117.00			29,117.00	-
Emergency Management Assistance	1,463.23							1,463.23
Recycling Tonnage Grant								-
Justice Assistance								-
Alcohol Education and Rehab	8,627.25							8,627.25
NJ Health Officer Mini Grant	2,500.00							2,500.00
Energy Efficiency and Conservation	430,789.41			3,023.20			115,131.41	21,000.01
Subtotals this Sheet ONLY	996,343.00			40,487.20	306,616.49	0.00	198,240.99	531,972.72

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS (Cont'd)**

Grant	Balance January 1, 2013	Transferred from 2013		Encumbered at 12/31/12	Expended	Cancelled By Resolution at 12/31/13	Encumbered at 12/31/13	Balance Dec. 31, 2013
		Budget Appropriations	Budget By 40A:4-87 Appropriation					
Municipal Alliance Grant	1,845.92		384.16				384.16	1,845.92
NJ Forestry Service Stimulus	7,000.00							7,000.00
Alcohol Education and Rehab	5,103.79			3,000.00				2,103.79
TY 10 Over the Limit Under Arrest	600.00							600.00
TY10 OEM Exercise Mgmt Program	9,547.69							9,547.69
TY10 Over the Limit Under Arrest II	4,689.00			4,689.00				-
TY10 Hepatitis B Inoculation	1,400.00							1,400.00
TY10 Safe & Secure Communities	55,415.00							55,415.00
TY10 Regional Fugitive Task Force	12,000.00							12,000.00
Justice Assistance Recovery Act	12,444.80							12,444.80
Municipal Alliance	1,255.96							1,255.96
Recycling Tonnage	-							-
Recreational Trails	4,000.00							4,000.00
Safe and Secure Communities	4,585.00							4,585.00
Municipal Aid 2011 Whitehorse ham Sq Rd			5,800.00					-
Over Limit Under Arrest	5,000.00			5,000.00				-
Child Passenger Safety	4,200.00			1,100.00				3,100.00
NJ State Police Emergency Mgmt	5,000.00							5,000.00
Drunk Driving Enforcement	6,559.22			7,413.93				6,890.32
HINI Corrective Action	0.89							0.89
Clean Communities								-
Subtotals this Sheet ONLY	140,647.27	0.00	13,598.09	26,451.93	0.00		604.06	127,189.37

Sheet 11a

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS (Cont'd)**

[Extra Sheet]

Grant	Balance January 1, 2013	Transferred from 2013		Encumbered at 12/31/12	Expended	Cancelled By Resolution at 12/31/13	Balance Dec. 31, 2013
		Budget Appropriations	Budget				
Click it or Ticket	4,000.00			4,000.00			-
Smart Growth Planning Grant	500.00						500.00
Alcohol Education and rehab	12,351.05						12,351.05
Recycling Tonnage ch159	155,628.66		2,641.68	22,496.05		135,722.87	51.42
Bulletproof Vest Partnership Ch159	3,439.25			3,439.25			-
Over Limit Under Arrest Ch159	4,400.00			4,400.00			-
Child Safety and Booster Ch159	3,000.00			800.00			2,200.00
State Body Armor Ch159	15,581.73			15,581.73			-
CY 2012 Grants:							-
CY 12 Municipal Alliance	3,023.18		5,141.69	7,708.23			456.64
CY 12 Clean Communities	60,322.75		8,733.01	69,055.76			-
CY 12 Safe and Secure Communities	55,415.00						55,415.00
CY 12 FF2011 Emergency Mgmt Performance	5,000.00			5,000.00			-
CY 12 Drive Sober or Get Pulled Over	5,000.00						19,100.00
CY 12 Recreation Trails Program	19,100.00						9.34
CY 12 Recycling Tonnage	9.34						-
CY 12 Fugitive task Force							18,799.00
CY 12 Justice Assistance I CH 159	21,823.45			3,024.45			-
CY 12 Justice Assistance II CH 159	19,692.00			19,692.00			-
CY 12 Justice Assistance III CH 159	24,220.00			24,220.00			-
CY 12 Roadway Improve Klockner Rd CH 159	220,000.00			220,000.00			-
Subtotals this Sheet ONLY	632,506.41	0.00	16,516.38	399,417.47	0.00	135,722.87	113,882.45

[Extra Sheet]

Sheet 11b

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS (Cont'd)**

[Extra Sheet]

Grant	Balance January 1, 2013	Transferred from 2013 Budget Appropriations		Encumbered at 12/31/12	Expended	Cancelled By Resolution	Encumbered at 12/31/13	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
CY 12 Alcohol Education and Rehab	11,548.09							11,548.09
CY 12 NNL Turnpike Phase II Ch 159	612,374.00			184,984.00			139,225.00	288,165.00
CY 12 Recycling Tonnage CH 159	127,490.79							127,490.79
CY 12 Sustainable Jersey CH 159	2,000.00			2,000.00				-
CY 12 Drive Sober get Pulled Over	4,400.00							4,400.00
CY 12 Body Armor CH 159	15,386.18			15,299.02				87.16
CY 12 Sustainable Land Use Planning	2,500.00							2,500.00
CY 13 Municipal Alliance		98,414.00		79,655.25			4,224.55	14,534.20
CY 13 Safe Streets to Transit Program		200,000.00						200,000.00
CY 13 Safe Routes to Schools Program		275,000.00						275,000.00
CY 13 Green Communities		3,000.00					3,000.00	-
CY 13 Drive Sober Get Pulled Over		4,400.00						4,400.00
CY 13 Clean Communities		167,594.52		71,382.70			37,378.03	58,833.79
CY 13 State DOT Whitehorse Hamilton Square		249,500.00						249,500.00
CY 13 Click It or Ticket		4,000.00						4,000.00
CY 13 NNL Turnpike Phase III		612,338.00						612,338.00
CY 13 Municipal Court Alcohol Education		12,613.15						12,613.15
CY 13 Drunk Driving Enforcement		16,764.52		155.00				16,609.52
CY 13 Recycling Tonnage Grant		134,252.79						134,252.79
CY 13 State Body Armor Replacement		19,793.90						19,793.90
Totals, including "Extra" Sheets	2,545,195.74	1,626,859.67	170,811.21	70,601.67	1,085,961.86	0.00	518,395.50	2,809,110.93

[Extra Sheet]

Sheet 11c

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	(1,420,207.50)
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	-
Levy Calendar Year 2013	XXXXXXXXXX	100,594,998.00
Paid	99,652,533.00	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	(477,742.50)	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)		XXXXXXXXXX
*Not including Type 1 school debt service, emergency authorizations-schools, transfer to		
#Must include unpaid requisitions.		
	99,174,790.50	99,174,790.50

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
2013 Levy	XXXXXXXXXX	-
Interest Earned	XXXXXXXXXX	-
Expended	-	XXXXXXXXXX
Balance December 31, 2013	-	XXXXXXXXXX
	0.00	0.00

THIS SHEET NOT APPLICABLE**REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

THIS SECTION NOT APPLICABLE		Debit	Credit
Balance January 1, 2013		XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	85031-00	XXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85032-00	XXXXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXXXX	-
Levy Calendar Year 2013		XXXXXXXXXXXX	-
Paid		-	XXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	85033-00	-	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85034-00	-	XXXXXXXXXXXX
#Must include unpaid requisitions.			
		0.00	0.00

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	XXXXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	225,564.17
2013 Levy:		-
General County	XXXXXXXXXXXX	XXXXXXXXXXXX
County Library	XXXXXXXXXXXX	47,605,168.22
County Health	XXXXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXXXX	-
Due County for Added and Omitted Taxes	XXXXXXXXXXXX	1,644,504.82
Credit Reduction from 2012 Bill	7,902.18	-
Paid	49,467,335.04	XXXXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	189,536.45	XXXXXXXXXXXX
Due County for Added & Omitted Taxes	-	XXXXXXXXXXXX
	49,664,773.67	49,664,773.67

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXX	
2013 Levy (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXXXX	XXXXXXXXXXXX
Fire -	81108-00	20,864,155.00
Sewer -	81111-00	-
Water -	81112-00	-
Garbage -	81109-00	-
Open Space -	81105-00	-
Open Space -	81105-00	-
Open Space -	81105-00	-
Open Space -	81105-00	-
Total 2013 Levy	80003-07	20,864,155.00
Paid	80003-08	20,864,155.00
Balance December 31, 2013	80003-09	-
	20,864,155.00	20,864,155.00

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

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

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

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	4,500,000.00	4,500,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Adopted Budget	32,325,620.88	32,537,685.85	212,064.97
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Totals from Sheet 17a	170,811.21	170,811.21	-
Total Miscellaneous Revenue Anticipated 80103-	32,496,432.09	32,708,497.06	212,064.97
Receipts from Delinquent Taxes 80104-	600,000.00	448,260.99	(151,739.01)
Amount to be Raised by Taxation:	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	62,011,027.00	xxxxxxxxxxx	xxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxx	xxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	62,011,027.00	63,259,609.86	1,248,582.86
	99,607,459.09	100,916,367.91	1,308,908.82

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxxx	232,774,294.24
Amount to be Raised by Taxation	xxxxxxxxxxx	xxxxxxxxxxx
Local District School Tax	100,594,998.00	xxxxxxxxxxx
Regional School Tax	-	xxxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxxx
County Taxes	49,249,673.04	xxxxxxxxxxx
Due County for Added and Omitted Taxes	189,536.46	xxxxxxxxxxx
Special District Taxes	20,864,155.00	xxxxxxxxxxx
Municipal Open Space Tax	-	xxxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxxx	1,383,678.12
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	63,259,609.86	xxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	-	xxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxxx	-
	234,157,972.36	234,157,972.36

*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	99,436,647.88
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	170,811.21
Appropriated for 2013 (Budget Statement Item 9)	80012-03	99,607,459.09
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	99,607,459.09
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	99,607,459.09
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	94,230,345.88
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,383,678.12
Reserved	80012-10	3,962,052.83
Total Expenditures	80012-11	99,576,076.83
Unexpended Balances Canceled (see footnote)	80012-12	31,382.26

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL
DISTRICT SCHOOL PURPOSES**

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

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

RESULTS OF 2013 OPERATION**CURRENT FUND**

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXXXX	212,064.97
Delinquent Tax Collections	80013-02	XXXXXXXXXXXX	-
		XXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXX	1,248,582.86
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXXXX	31,382.26
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXX	1,283,996.08
Miscellaneous Revenue Not Anticipated	81114-	XXXXXXXXXXXX	-
Proceeds of Sale of Foreclosed Property (Sheet 27)		XXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXX	-
Sale of Municipal Assets		XXXXXXXXXXXX	-
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXXXX	154,888.13
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXXXX	-
		XXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXX	XXXXXXXXXXXX
Balance January 1, 2013	80013-07	-	XXXXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	-	XXXXXXXXXXXX
Delinquent Tax Collections	80013-10	151,739.01	XXXXXXXXXXXX
			XXXXXXXXXXXX
Required Collection of Current Taxes	80013-11	-	XXXXXXXXXXXX
Interfund Advances Originating in 2013	80013-12	-	XXXXXXXXXXXX
			XXXXXXXXXXXX
State Tax appeals			XXXXXXXXXXXX
			XXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,779,175.29	XXXXXXXXXXXX
		2,930,914.30	2,930,914.30

SURPLUS - CURRENT FUND YEAR 2013

	Debit	Credit
1. Balance January 1, 2013	80014-01 xxxxxxxxxxxx	5,575,215.94
2.	xxxxxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02 xxxxxxxxxxxx	2,779,175.29
4. Amount Appropriated in the 2013 Budget - Cash	80014-03 4,500,000.00	xxxxxxxxxxxx
5. Amount Appropriated in the 2013 Budget with Prior Writ- ten Consent of Director of Local Government Services	80014-04 -	xxxxxxxxxxxx
6.		xxxxxxxxxxxx
7. Balance December 31, 2013	80014-05 3,854,391.23	xxxxxxxxxxxx
	8,354,391.23	8,354,391.23

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

Cash	80014-06	9,958,175.97
Investments	80014-07	
Prepaid School Taxes		477,742.50
Sub Total		10,435,918.47
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	6,818,705.40
Cash Surplus	80014-09	3,617,213.07
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16 237,178.16	
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	237,178.16
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	3,854,391.23

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55. 13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>211,970,783.70</u>
	82113-00	\$	<u>-</u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>20,814,901.00</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>-</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	<u>812,938.39</u>
5a. Subtotal 2013 Levy	\$	<u>233,598,623.09</u>	
5b. Reductions due to tax appeals**	\$	<u>-</u>	
5c. Total 2013 Tax Levy	82106-00	\$	<u><u>233,598,623.09</u></u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>381,773.91</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>-</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>269,924.15</u>
9. Discount Allowed	82110-00	\$	<u>-</u>
10. Collected in Cash: In 2012	82121-00	\$	<u>1,303,861.07</u>
	82122-00	\$	<u>230,218,997.38</u>
	82124-00	\$	<u>-</u>
R.E.A.P. Revenue			
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>1,251,435.79</u>
Total To Line 14	82111-00	\$	<u><u>232,774,294.24</u></u>
11. Total Credits		\$	<u><u>233,425,992.30</u></u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u><u>172,630.79</u></u>
13. Percentage of Cash Collections to Total 2013 Levy (Item 10 divided by Item 5c) is:		Note A	
		<u>99.64%</u>	
		82112-00	

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>232,774,294.24</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u><u>232,774,294.24</u></u>

Note A: In showing the above percentage the following should be noted:

Where Item 5 shows 1,500,000.00, and Item 10 shows 1,049,977.50, the percentage represented by the cash collections would be 1,049,977.50 ÷ 1,500,000, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

* Include overpayments applied as part of 2013 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2013

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$	232,774,294.24
<i>LESS: Proceeds from Accelerated Tax Sale</i>		
		-
NET Cash Collected	\$	232,774,294.24
Line 5c (Sheet 22) Total 2013 Tax Levy	\$	233,598,623.09
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		99.64%

Tax Levy Sale section is NOT APPLICABLE

(2) Utilizing Tax Levy Sale

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

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

	Debit	Credit
1. Balance January 1, 2013	xxxxxxxxxxx	xxxxxxxxxxx
Due From State of New Jersey	218,399.39	xxxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	275,500.00	xxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	986,750.00	xxxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector		xxxxxxxxxxx
5. Veterans Deductions Allowed by Tax Collector		
6. Prior Year Deductions Allowed		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxxx	10,814.21
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxxx	8,302.36
9. Received in Cash from State	xxxxxxxxxxx	1,224,354.66
10.		
11.		
12. Balance December 31, 2013	xxxxxxxxxxx	xxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxx	237,178.16
Due To State of New Jersey	-	xxxxxxxxxxx
	<u>1,480,649.39</u>	<u>1,480,649.39</u>

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

Line 2	<u>275,500.00</u>
Line 3	<u>986,750.00</u>
Line 4	<u>0.00</u>
Sub-Total	<u>1,262,250.00</u>
Less: Line 7	<u>10,814.21</u>
To Item 10, Sheet 22	<u><u>1,251,435.79</u></u>

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

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXX	-
Taxes Pending Appeal	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXX	-
Cash Paid to Appellants (Including 5% Interest from Date of Payment)	-	XXXXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)	-	XXXXXXXXXXXX
Balance December 31, 2013	-	XXXXXXXXXXXX
Taxes Pending Appeal *	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
	0.00	0.00

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

N/A

Signature of Tax Collector

License #

Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			2,134,615.87	xxxxxxxxxxxx
A. Taxes	83102-00	499,004.40	xxxxxxxxxxxx	xxxxxxxxxxxx
B. Tax Title Liens	83103-00	1,635,611.47	xxxxxxxxxxxx	xxxxxxxxxxxx
2. Canceled:			xxxxxxxxxxxx	xxxxxxxxxxxx
A. Taxes	83105-00		xxxxxxxxxxxx	60,250.04
B. Tax Title Liens	83106-00		xxxxxxxxxxxx	-
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxxxxxx	xxxxxxxxxxxx
A. Taxes	83108-00		xxxxxxxxxxxx	-
B. Tax Title Liens	83109-00		xxxxxxxxxxxx	-
4. Added Taxes	83110-00		8,299.36	xxxxxxxxxxxx
5. Added Tax Title Liens	83111-00		-	xxxxxxxxxxxx
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			xxxxxxxxxxxx	xxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens	83104-00		xxxxxxxxxxxx	(1) (1,453.51)
B. Tax Title Liens - Transfer from Taxes	83107-00		(1) (1,453.51)	xxxxxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxxxx	2,082,665.19
8. Totals			2,141,461.72	2,141,461.72
9. Balance Brought Down			2,082,665.19	xxxxxxxxxxxx
10. Collected:			xxxxxxxxxxxx	448,260.99
A. Taxes	83116-00	88,811.17	xxxxxxxxxxxx	xxxxxxxxxxxx
B. Tax Title Liens	83117-00	359,449.82	xxxxxxxxxxxx	xxxxxxxxxxxx
11. Interests and Costs - 2013 Tax Sale	83118-00			xxxxxxxxxxxx
12. 2013 Taxes Transferred to Liens	83119-00		420,326.24	xxxxxxxxxxxx
13. 2013 Taxes	83123-00		172,630.79	xxxxxxxxxxxx
14. Balance December 31, 2013			xxxxxxxxxxxx	2,227,361.23
A. Taxes	83121-00	532,326.85	xxxxxxxxxxxx	xxxxxxxxxxxx
B. Tax Title Liens	83122-00	1,695,034.38	xxxxxxxxxxxx	xxxxxxxxxxxx
15. Totals			2,675,622.22	2,675,622.22

16. Percentage of Cash Collections to Adjusted Amount Outstanding

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

21.52%

17. Item No. 14 multiplied by percentage shown above is \$ 479,404.54 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	84101-00 367,045.00	xxxxxxxxxxxx
2. Foreclosed or Deeded in 2013	xxxxxxxxxxxx	xxxxxxxxxxxx
3. Tax Title Liens	84103-00	xxxxxxxxxxxx
4. Taxes Receivable	84104-00	xxxxxxxxxxxx
5A.	84102-00	xxxxxxxxxxxx
5B.	84105-00	xxxxxxxxxxxx
6. Adjustment to Assessed Valuation	84106-00	xxxxxxxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxxxxxx
8. Sales		xxxxxxxxxxxx
9. Cash *	84109-00	xxxxxxxxxxxx -
10. Contract	84110-00	xxxxxxxxxxxx
11. Mortgage	84111-00	xxxxxxxxxxxx
12. Loss on Sales	84112-00	xxxxxxxxxxxx
13. Gain on Sales	84113-00	xxxxxxxxxxxx
14. Balance December 31, 2013	84114-00	367,045.00
	367,045.00	367,045.00

CONTRACT SALES

	Debit	Credit
15. Balance January 1, 2013	84115-00	xxxxxxxxxxxx
16. 2013 Sales from Foreclosed Property	84116-00	xxxxxxxxxxxx
17. Collected *	84117-00	xxxxxxxxxxxx -
18.	84118-00	xxxxxxxxxxxx
19. Balance December 31, 2013	84119-00	xxxxxxxxxxxx -
	0.00	0.00

MORTGAGE SALES

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

Analysis of Sale of Property:

* Total Cash Collected in 2013

-
(84125-00)

Realized in 2013 Budget

-

To Results of Operations (Sheet 19)

-

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

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

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

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN
 FUNDED OF REFUNDED UNDER N.J.S. 40A:2-3 PR N.J.S. 40A:2-51
 NONE**

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NONE

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

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

(COUNTY)(MUNICIPAL) Green Trust LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01 xxxxxxxxxxxx	451,549.46	
Issued	80033-02 xxxxxxxxxxxx		
Paid	80033-03 43,612.40	xxxxxxxxxxxx	
Outstanding, December 31, 2013	80033-04 407,937.06	xxxxxxxxxxxx	
2014 Loan Maturities		80033-05 451,549.46	\$ 44,489.03
2014 Interest on Loans		80033-06	\$ 7,937.39
Total 2014 Debt Service for	Loan	80033-13	\$ 52,426.42
NJEIT LOAN			
Outstanding January 1, 2013	80033-07 xxxxxxxxxxxx	3,797,579.96	
Issued	80033-08 xxxxxxxxxxxx		
Paid	80033-09 272,496.73	xxxxxxxxxxxx	
Outstanding, December 31, 2013	80033-10 3,525,083.23	xxxxxxxxxxxx	
2014 Loan Maturities		80033-11 3,797,579.96	\$ 305,289.93
2014 Interest on Loans		80033-12	\$ 49,243.85
Total 2014 Debt Service for	Loan	80033-13	\$ 354,533.78

LIST OF LOANS ISSUED DURING 2013

NOT APPLICABLE Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

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

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

LIST OF BONDS ISSUED DURING 2013

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

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036- \$ -	\$ -
2. Special Emergency Notes	80037- \$ -	\$ -
3. Tax Anticipation Notes	80038- \$ -	\$ -
4. Interest on Unpaid State and County Taxes	80039- \$ -	\$ -
5.		
6.		
7.		

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Interest Computed to (Insert Date)	2014 Budget Requirement		Rate of Interest	Date of Maturity	Amount of Note Outstanding Dec. 31, 2013	Original Date of Issue *	Original Amount Issued	Title or Purpose of Issue
	For Interest	For Principal						
06/12/14	60,177.37		0.750%	06/13/14	8,046,000.00	06/15/11	8,046,000.00	1. 09-031 Various Capital Improvements
06/12/14	56,682.39		0.750%	06/13/14	7,578,704.00	11/20/12	7,578,704.00	2. 10-032 Various Capital Improvements
06/12/14	53,288.72		0.750%	06/13/14	7,124,954.00	11/20/12	7,124,954.00	3. 11-017 Various Capital Improvements
								4.
								5.
								6.
								7.
								8.
								9.
								10.
								11.
								12.
								13.
								14.
								15.
								16.
	170,148.48	-		XXXXXXXXXXXX	22,749,658.00	XXXXXXXXXXXX	22,749,658.00	TOTALS
	XXXXXXXXXXXX			XXXXXXXXXXXX				

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Interest Computed to (Insert Date)	2014 Budget Requirement		Rate of Interest	Date of Maturity	Amount of Note Outstanding Dec. 31, 2013	Original Date of Issue *	Original Amount Issued	Title or Purpose of Issue
	For Interest **	For Principal						
								1. NONE OUTSTANDING
								2.
								3.
								4.
								5.
								6.
								7.
								8.
								9.
								10.
								11.
								12.
								13.
								14.
								15.
								16.
								Totals

MEMO: *See Sheet 33 for clarification of "Original Date of Issue" submitted with statement.

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

Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing

80051-01
80051-02

(Do not crowd - add additional sheets)

NOT APPLICABLE

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a NOT APPLICABLE

NOT APPLICABLE

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS		Specify each authorization by purpose. Do not merely designate by a code number.		Code No Purpose	
2013 Authorizations	Encumbered as of 12/31/12	Expended	Encumbered as of 12/31/13	Balance January 1, 2013	
				Funded	Unfunded
5129			6,413.60	-	
5135			15,894.72	1,389.00	
5137			455.93	-	
02-012			218.00	-	
04-037			452.95	42,601.61	63.00
05-002			51,057.23	-	51,057.23
05-049			123,009.56	-	105,818.81
07-009			498.23	498.23	525.06
07-020			2,950.00	42,558.13	39,725.82
08-004			7,700.00	-	35.73
08-065			-	126,714.06	-
09-004			191,216.90	191,970.46	607,130.33
09-031			146,927.65	421,851.84	1,787,731.99
10-032			458,817.50	276,869.90	3,355,838.89
11-016			5,400.00	1,875.00	466,002.14
11-017			984,129.92	221,683.38	2,450,330.53
12-031			710,325.61	830,113.42	3,959,857.52
12-032			5,700,000.00	-	5,700,000.00
13-046			7,500,000.00	473,531.44	5,872,050.95
04-036			-	-	-
Special Assessment			183,113.56	-	183,113.56
Totals			22,826,113.78	7,799,454.51	23,750,665.12

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

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	
Received from 2013 Budget Appropriations *	XXXXXXXXXX	398,677.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Ordinance 13-046 Various Capital Improvements	375,000.00	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013	23,677.00	XXXXXXXXXX
	398,677.00	398,677.00

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

	Debit	Credit
Balance January 1, 2013	xxxxxxx	2,472.97
Premium on Sale of Bonds	xxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxx
Appropriated to 2013 Budget Revenue		xxxxxxxxxxx
Balance December 31, 2013	2,472.97	xxxxxxxxxxx
	2,472.97	2,472.97

BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013

\$ -
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A)

\$ -
3. Amount of Bonds Issued Under Item 1

Maturing in 2014 \$ -
4. Amount of Interest on Bonds with a

Covenant - 2014 Requirement \$ -
5. Total of 3 and 4 - Gross Appropriation

\$ -
6. Less Amount of Special Trust Fund to be Used

\$ -
7. Net Appropriation Required

\$ -

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

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

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

**MUNICIPALITIES ONLY
IMPORTANT !**

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

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

A.

- 1. Total Tax Levy for the Year 2013 was \$ 233,598,623.09
- 2. Amount of Item 1 Collected in 2012 (*) \$ 232,774,294.24
- 3. Seventy (70) percent of Item 1 \$ 163,519,036.16

(*) Including prepayments and overpayment applied.

B.

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

Answer YES or NO NO

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

Answer YES or NO _____ 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 -- \$ 233,598,623.09 = \$ 9,343,944.92

E.

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

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

<u>Pages</u> <u>numbered</u>	<u>Name of Utility</u>	<u>Abbreviated Name / Comment</u>
41 - 54	Water Pollution Control S	WPC
55 - 68	N/A SHEETS REMOVED	

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.

**POST CLOSING TRIAL BALANCE -
WPC UTILITY ASSESSMENT TRUST FUNDS**

***IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED***
AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Cash	467.10	
Prospective Assessments Funded		
Reserve for Prospective Assessments		467.10
Fund Balance		
Grand Total Debits / Credits	467.10	467.10

ANALYSIS OF WPC 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	Assessments and Liens	RECEIPTS			Operating Budget	Disbursements	Balance Dec. 31, 2013
			Assessments and Liens	Operating Budget	Disbursements			
Assessment Serial Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus	467.10							467.10
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Totals	467.10	0.00	0.00	0.00	0.00	0.00	0.00	467.10

**SCHEDULE OF
WPC UTILITY 2013 BUDGET
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	1,065,442.75	1,065,442.75	-
Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			-
Rents 91303-	15,000,000.00	14,907,394.81	(92,605.19)
Fire Hydrant Service 91304-			-
Miscellaneous 91305-	120,000.00	306,910.30	186,910.30
Sewer Connection	400,000.00	864,950.00	464,950.00
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	xxxxxxx	xxxxxxx	xxxxxxx
			-
			-
			-
			-
			-
Subtotal	16,585,442.75	17,144,697.86	559,255.11
Deficit (General Budget) ** 91306-		-	-
91307-	16,585,442.75	17,144,697.86	559,255.11

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxx
Adopted Budget	16,585,442.75
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	16,585,442.75
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	16,585,442.75
Deduct Expenditures:	
Paid or Charged	16,034,746.23
Reserved	419,123.14
Surplus (General Budget)**	-
Total Expenditures	16,453,869.37
Unexpended Balance Canceled (See Footnote)	131,573.38

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 WPC UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXXXXXX
Budget Revenue (Not Including "Deficit (General Budget)")	559,255.11
Miscellaneous Revenue Not Anticipated	
2012 Appropriation Reserves Canceled *	268,777.23
2013 Debt Service Lapsed	131,573.38
Total Revenue Realized	959,605.72
Expenditures:	XXXXXXXXXXXXXX
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXX
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	959,605.72
Budget Appropriation - Surplus (General Budget) **	-
Remainder = Balance of "Results of 2013 Operations" ("Excess in Operations" - Sheet 46)	959,605.72
Deficit	-
Anticipated Revenue - Deficit (General Budget) **	-
Remainder = Balance of "Results of 2013 Operations" ("Operating Deficit - to Trial Balance" - Sheet 46)	-

SECTION 2:

The following item of "2012 Appropriation Reserves Canceled in 2013" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the WPC 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**WPC UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxx	559,255.11
Unexpended Balances of Appropriations	xxxxxxx	131,573.38
Miscellaneous Revenue Not Anticipated	xxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxx	268,777.23
Deficit in Anticipated Revenue		xxxxxxxxxxx
		xxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxx	-
Excess in Operations - to Operating Surplus	959,605.72	xxxxxxxxxxx
* See restrictions in amount on Sheet 45, SECTION 2	959,605.72	959,605.72

OPERATING SURPLUS - WPC UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxx	2,910,546.08
Excess in Results of 2013 Operations	xxxxxxx	959,605.72
Amount Appropriated in 2013 Budget-Cash	1,065,442.75	xxxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxx
Balance December 31, 2013	2,804,709.05	xxxxxxxxxxx
	3,870,151.80	3,870,151.80

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

Cash	5,627,064.67
Investments	
Interfund Accounts Receivable	
Subtotal	5,627,064.67
Deduct Cash Liabilities Marked with "C" on Trial Balance	2,822,355.62
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	2,804,709.05
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.	2,804,709.05

* In the case of a "Deficit in Operating Surplus Cash",

"Other Assets" would also be pledged to cash liabilities.

**SCHEDULE OF WPC UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2012 \$ 40,173.70

Increased by:

Wpc Rents Levied \$ 15,078,899.73

Decreased by:

Collections \$ 15,053,074.46

Overpayments applied \$ -

Transfer to Wpc Liens \$ 26,900.72

Other \$ -

\$ 15,079,975.18

Balance December 31, 2013

\$ 39,098.25

SCHEDULE OF WPC UTILITY LIENS

Balance December 31, 2012

\$ 134,604.56

Increased by:

Transfers from Accounts Receivable \$ 26,900.72

Penalties and Costs \$ 1,245.40

Other \$ -

\$ 28,146.12

Decreased by:

Collections \$ 38,901.62

Other \$ -

\$ 38,901.62

Balance December 31, 2013

\$ 123,849.06

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WPC UTILITY FUND

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

	<u>Amount</u>	<u>Amount in</u>	<u>Amount</u>	<u>Balance</u>
<u>Caused By</u>	<u>Dec. 31, 2012</u>	<u>2013</u>	<u>Resulting</u>	<u>as at</u>
	<u>per Audit</u>	<u>Budget</u>	<u>from 2013</u>	<u>Dec. 31, 2013</u>
	<u>Report</u>			
1. Emergency Authorization - *	\$	NONE	\$	\$ -
2. _____	\$		\$	\$ -
3. _____	\$		\$	\$ -
4. _____	\$		\$	\$ -
5. _____	\$		\$	\$ -
6. _____	\$		\$	\$ -
7. _____	\$		\$	\$ -
8. _____	\$		\$	\$ -
9. _____	\$		\$	\$ -
10. _____	\$		\$	\$ -

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

WPC UTILITY ASSESSMENT BONDS

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

WPC UTILITY CAPITAL BONDS

Outstanding January 1, 2013	xxxxxxxxxxx	29,510,000.00	
Issued	xxxxxxxxxxx		
Paid	1,428,000.00	xxxxxxxxxxx	
Outstanding December 31, 2013	28,082,000.00	xxxxxxxxxxx	
	29,510,000.00	29,510,000.00	
2014 Bond Maturities - Capital Bonds			\$ 1,898,000.00
2014 Interest on Bonds *			\$ 1,067,114.00

INTEREST ON BONDS - WPC UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 1,067,114.00
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 477,086.14
Subtotal	\$ 590,027.86
Add: Interest to be Accrued as of 12/31/2014	\$ 443,952.48
Required Appropriation 2014	\$ 1,033,980.34

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

WPC UTILITY Environmental Infrastructure LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxx	439,069.69	
Issued	xxxxxxxxxx		
Paid	24,523.89	xxxxxxxxxx	
Outstanding December 31, 2013	414,545.80	xxxxxxxxxx	
	439,069.69	439,069.69	
2014 Loan Maturities			\$ 24,587.21
2014 Interest on Loans *		\$ 4,231.35	

WPC UTILITY LOAN

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

INTEREST ON LOANS - WPC UTILITY BUDGET

2014 Interest on Loans (* Items)	\$ 4,231.35
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 781.33
Subtotal	\$ 3,450.02
Add: Interest to be Accrued as of 12/31/2014	\$ 781.33
Required Appropriation 2014	\$ 4,231.35

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR WPC UTILITY ASSESSMENT NOTES

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

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

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

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

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

SCHEDULE OF WPC UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WPC (UTILITY CAPITAL FUND)

IMPROVEMENTS		Specify each authorization by purpose. Do not merely designate by a code number.		Code No		Purpose	
Balance January 1, 2013	2013 Authorizations	Encumbrances 12/31/12	Expended	Encumbrances 12/31/13	Funded		Unfunded
					Balance December 31, 2013	Unfunded	
6646	Improv to Sanitary Sewer System	2,300.00				2,300.00	-
6652	Various Sewer Capital Improvements	14,297.60				14,297.60	-
6667	Sewer Capital Improvement	3,782.48				3,782.48	-
03-006	Wastewater Util Capital Prog	88,750.83	1,522.75			88,750.83	-
04-038-044	Klockner Pump Station	110,235.80				110,235.80	-
04-038-044	Pond Run Pump Station	8,943.10				8,943.10	-
04-038-044	Pump Station Alarm Radio	185,089.24				185,089.24	-
04-038-044	Dewatering Facility Air Quality	58,000.00				58,000.00	-
04-038-044	RBC Main Effluent	10,630.00				10,630.00	-
04-038-044	Runyon Court Sewer	400.00				400.00	-
04-038-044	Support Sanitary Sewer	0.80				0.80	-
05-050	Equipment Control	907,160.95	17,808.42	217,619.34		18,023.42	689,326.61
05-050	Sewer & Road Improvements	56,673.21	12,500.00			12,500.00	56,673.21
05-050	Utility Trucks	0.36					0.36
08-069	Various Sewer Utility improvements	396,336.77	205,117.60	63,488.12		537,966.25	-
10-011	Various Capital Improvements	4,149,910.25	1,534,142.82	1,148,644.13		511,555.75	4,023,853.19
10-031	Various Capital Improvements TY10	4,661,699.25	728,817.17	1,365,880.56		3,113,106.46	911,529.40
11-015	Various Capital Improvements	5,006,276.97	144,536.20	421,643.85		420,819.23	4,308,350.09
12-030	Various Capital Improvements	4,819,815.82	130,909.50	409,630.78		263,805.76	4,277,288.78
13-021	Various Capital Improvements	7,400,000.00		414,180.09		285,282.70	6,700,537.21
Totals		810,136.62	19,601,536.81	7,400,000.00	2,849,684.46	5,238,912.32	413,799.85
					4,041,086.87		20,967,558.85

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

AFS - CY 2013 : Township of Hamilton, Mercer County [1103]

**WPC UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	192,775.00
Received from 2013 Budget Appropriations *	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled, (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013	192,775.00	XXXXXXXXXX
	192,775.00	192,775.00

**WPC UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
13-021 Various Sewer Capital Improvements	7,400,000.00	7,400,000.00		
Totals	7,400,000.00	7,400,000.00	-	

**WPC UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR 2013**

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxxx	706.38
Premium on Sale of Bonds	xxxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxx
Appropriated to 2013 Budget Revenue		xxxxxxxxxxx
Balance December 31, 2013	706.38	xxxxxxxxxxx
	706.38	706.38

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 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 a 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 2. Those sheets not filled in should be marked "Not Applicable".

INDEX

1. 1a., & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certificate
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance-Current Fund
4.	Trial Balance-Public Assistance Fund
5.	Trial Balance-Federal and State Funds
6 & 6b.	Trial Balance -Trust Funds / Schedule of Trust Fund Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, 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 District School 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. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "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 Tax Appropriations
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
32.	Summary Statement of Debt Service Requirements-School-Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	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
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.	2012 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