ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)

POPULATION LAST CENSUS	1,851
NET VALUATION TAXABLE 2013	211,771,027
MUNICODE	1704

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 Lower Alloways Creek , County of Salem

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 34, ~~49 to 51 and 63 to 65~~ are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature [signature]
Title Registered Municipal Accountant

(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, Kevin Clour , am the Chief Financial Officer, License #N0281 , of the Township of Lowers Alloways Creek , County of Salem 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 [signature]
Title Chief Financial Officer
Address 501 Locust Road, P.O. Box 157, Hancock's Bridge, NJ 08079
Phone Number (856) 935-1549
Fax Number

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 Lower Alloways Creek 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:

(Registered Municipal Accountant)
PETRONI & ASSOCIATES LLC
(Firm Name)
102 W. High St., Suite 100 P.O. Box 279
(Address)
Glassboro, New Jersey 08028
(Address)

856-881-1600
(Phone Number)

856-881-6860
(Fax Number)

Certified by me

This 7TH day of FEBRUARY, 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: WAYNE L SERFASS

Signature: Wayne L Serfass

Certificate #: 001608

Date: 2/10/14

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 a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2014.

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet items(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: _____

22-2022400

Fed I.D. #

Lower Alloways Creek

Municipality

Salem

County

Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: 12/31/13

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL		$90,029.85	

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

_____ Single Audit

_____ Program Specific Audit

X Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

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

Kevin D Clow — Signature of Chief Financial Officer

2/10/14 — 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 Lower Alloways Creek ,County of Salem 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 [signature]

Title RMA

(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 $ 212,214,373

[signature]
SIGNATURE OF TAX ASSESSOR

Township of Lower Alloways Creek
MUNICIPALITY

Salem
COUNTY

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

POST CLOSING

TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Cash	728,535.93	
Change Fund	350.00	
Subtotal Cash	728,885.93	
Investments	3,000,000.00	
2013 Taxes Receivable	51,385.88	
2012 Taxes Receivable	5.89	
Subtotal Taxes Receivable	51,391.77	
Tax Title Liens Receivable	22,127.89	
Sewer Rents Receivable	56,103.13	
Sewer Liens Receivable	602.67	
Due from Animal Control Trust Fund	2,157.88	
Due from Trust Other	42.94	
Appropriation Reserves		653,812.04
Encumbrances Payable		1,949,042.58
Due from State of New Jersey - Senior Citizen and Veterans Deductions		13,035.85
Payroll Taxes Payable		9,008.46
Prepaid Taxes		45,121.97
Sewer Overpayments		860.55
		2,670,881.45
Reserve for Receivables		132,426.28
Fund Balance		1,058,004.48
	3,861,312.21	3,861,312.21

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Cash	510,874.32	
Grants Receivable	22,855.35	
Encumbrances Payable		8,660.81
Reserve for Grants - Unappropriated		144,371.08
Reserve for Grants - Appropriated		380,697.78
	533,729.67	533,729.67

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Trust Fund		
Cash	831,715.77	
Investments	21,275,879.05	
Due to Current Fund		2,200.82
Due to State		1.20
Encumbrances Payable		112,945.00
Reserve for Self Insurance		21,946,394.55
Reserve for Dog Fund Expenditures		795.85
Reserve for Municipal Alliance		6,199.99
Reserve for Public Defender Fees		41.65
Reserve for Tax Title Lien Premiums		1,700.00
Reserve for Park & Recreation		16,981.32
Reserve for Uniform Fire Safety		9,350.33
Reserve for Escrow Accounts		10,984.11
	22,107,594.82	22,107,594.82

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION
Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2012:	(1)	1,400.00
	x	25%
	(2)	350.00
Municipal Public Defender Trust Cash Balance December 31, 2013:	(3)	41.65

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 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, NJ 08625).

Amount in excess of the amount expended: 3-(1 + 2) = 0

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: Kevin S Clom

Signature: KEVIN S. CLOMR

Certificate #: N·0251

Date: 2/10/14

SCHEDULE OF TRUST FUND DEPOSITS AND RESERVES

	Purpose	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
1.	Self Insurance	$ 22,121,114.12	$ 189,967.00	$ 364,686.57	$ 21,946,394.55
2.	Animal Control	$ 4,017.00	$ 3,066.80	$ 6,287.95	$ 795.85
3.	Municipal Alliance	$ 5,301.83	$ 1,906.11	$ 1,007.95	$ 6,199.99
4.	Public Defender	$ 729.65	$ 362.00	$ 1,050.00	$ 41.65
5.	Tax Sale Redemption	$ 5,816.24	$ 15,881.20	$ 21,697.44	$ -
6.	Park & Recreation	$ 16,981.32			$ 16,981.32
7.	Developers Escrow	$ 9,591.02	$ 8,377.15	$ 6,984.06	$ 10,984.11
8.	Uniform Fire Safety	$ 7,772.70	$ 1,577.63		$ 9,350.33
9.	Tax Sale Premium		$ 1,700.00		$ 1,700.00
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
	Totals	$ 22,171,323.88	$ 222,837.89	$ 401,713.97	$ 21,992,447.80

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

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

Sheet 7

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized		xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	
Cash	6,200,644.46	
Investments	32,620,607.06	
Encumbrances Payable		337,625.34
Unappropriated Grant		391,035.06
Improvement Authorizations - Funded		865,555.99
Capital Improvement Fund		37,074,180.20
Fund Balance		152,854.93
	38,821,251.52	38,821,251.52

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks	Cash Book
	* On Hand	On Deposit	Outstanding	Balance
Current	6,387.34	786,024.29	63,525.70	728,885.93
				-
Trust - Dog License		3,629.93	675.00	2,954.93
Trust - Other	1,700.00	835,190.09	8,129.25	828,760.84
Capital - General		6,208,116.42	7,471.96	6,200,644.46
Water - Operating				
Water - Capital				
Public Assistance **				
Garbage District				
Federal and State Grant Fund		510,874.32		510,874.32
Total	8,087.34	8,343,835.05	79,801.91	8,272,120.48

* 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", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY 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: Neil L. Robertson Title: Registered Municipal Accountant

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

Susquehanna Bank	
20004242127	3,760,617.69
Fulton Bank	
0006704026	762,038.48
0006704042	36,487.55
1100166564	44,066.67
006704328	11,270.02
0006704298	4,183.00
1100376372	2,267.76
0006704301	3,629.93
0100050433	2,097.96
0006704263	17,128.03
0006703828	5,512.61
0002237865	104,082.46
0006704271	9,480.01
0006703852	1,786.39
1100110631	8,212.24
1100988926	9,362.33
0006704018	23,608.80
Parke Bank	
9000250354	1,504,663.69
Century Savings	
700100275	2,033,339.43
	8,343,835.05

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		From Grants Unappropriated	Balance Dec. 31, 2013
Buffer Zone Protection Program	2,937.46					2,937.46
Municipal Court Alcohol Education and Rehab Fund	161.63					161.63
Automatic License Plate Recognition System	6,336.59					6,336.59
Municipal Alliance	15,081.93		1,662.26			13,419.67
Body Armor Replacement Fund		1,463.22			1,463.22	
Recycling Tonnage Grant		11,871.44			11,871.44	
Senior Citizen and Disabled Resident Transportation Program		132,451.12			132,451.12	
Clean Communities		6,658.33			6,658.33	

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received		From Grants Unappropriated	Balance Dec. 31, 2013
Totals	24,517.61	152,444.11	1,662.26		152,444.11	22,855.35

Sheet 10a

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Encumbrance Canceled	Expended			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Federal Grants								
Buffer Zone Protection Program	4,909.98							4,909.98
Municipal Stormwater Regulation Program	6,573.66							6,573.66
State Grants								
Senior Citizen and Disabled Resident Transp Program	199,244.35	132,451.12			78,852.91			252,842.56
Municipal Court Alcohol Education and Rehab Fund	10,445.98							10,445.98
Recycling Tonnage Grant	69,581.40	11,871.44			1,040.00			80,412.84
Body Armor Replacement Fund	2,200.87	1,463.22			1,463.22			2,200.87
Clean Communities	9,969.08	6,658.33			5,822.15			10,805.26
Drunk Driving	9,920.71				1,713.03			8,207.68
Municipal Alliance	5,437.49				1,138.54			4,298.95
Totals								

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Encumbrance Canceled	Expended			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Totals	318,283.52	152,444.11			90,029.85			380,697.78

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations			Received			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Recycling Tonnage Grant	11,871.44	11,871.44			9,409.34			9,409.34
Body Armor Replacement Fund	1,463.22	1,463.22			1,755.82			1,755.82
Municipal Court Alcohol Education and Rehab Fund					52.77			52.77
Clean Communities	6,658.33	6,658.33			7,817.65			7,817.65
Senior Citizen and Disabled Resident Transp Program	132,451.12	132,451.12			119,054.59			119,054.59
Drunk Driving Enforcement Fund					6,280.91			6,280.91
Totals	152,444.11	152,444.11			144,371.08			144,371.08

*LOCAL DISTRICT SCHOOL TAX

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

* 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 TAX

		Debit	Credit
Balance January 1, 2013	85046-00	xxxxxxxxxx	
2013 Levy	81105-00	xxxxxxxxxx	
Interest Earned		xxxxxxxxxx	
Expenditures			xxxxxxxxxx
Balance December 31, 2013	85046-00		xxxxxxxxxx
		-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		xxxxxxxxx	xxxxxxxxx
County Taxes	80003-01	xxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxx	
2013 Levy:		xxxxxxxxx	xxxxxxxxx
General County	80003-03	xxxxxxxxx	2,502,370.69
County Library	80003-04	xxxxxxxxx	
County Health		xxxxxxxxx	
County Open Space Preservation		xxxxxxxxx	53,162.29
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxx	9,139.29
Paid		2,564,672.27	xxxxxxxxx
Balance December 31, 2013		xxxxxxxxxxxxx	xxxxxxxxx
County Taxes			xxxxxxxxx
Due County for Added & Omitted Taxes			xxxxxxxxx
		2,564,672.27	2,564,672.27

SPECIAL DISTRICT TAXES

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

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

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

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

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source		Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated	80101-	1,386,270.56	1,386,270.56	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			
Miscellaneous Revenue Anticipated:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget		8,291,336.11	8,536,599.00	245,262.89
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Total from Sheet 17a		-	-	
Total Miscellaneous Revenue Anticipated	80103-	8,291,336.11	8,536,599.00	245,262.89
Receipts from Delinquent Taxes	80104-	25,000.00	67,149.50	42,149.50
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-		xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	80106-			xxxxxxxxxx
Total Amount to be Raised by Taxation	80107-		-	-
		9,702,606.67	9,990,019.06	287,412.39

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxxx	2,508,252.05
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxx
Local District School Tax	80109-00	-	xxxxxxxxx
Regional School Tax	80119-00		xxxxxxxxx
Regional High School Tax	80110-00		xxxxxxxxx
County Taxes	80111-00	2,555,532.98	xxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	9,139.29	xxxxxxxxx
Special District Taxes	80113-00		xxxxxxxxx
Municipal Open Space Tax	80120-00	-	
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxx	69,334.56
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00	-	xxxxxxxxx
* Excess Non-Budget Revenue (see footnote)	80117-00	12,914.34	xxxxxxxxx
* Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxx	
		2,577,586.61	2,577,586.61

* 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 REVENUES 2013
(Continued)

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

Source	Budget	Realized	Excess or (Deficit)
Total (Sheet 17)	-	-	

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

CFO Signature ______________________________

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted			80012-01	9,702,606.67
2013 Budget - Added by N.J.S. 40A:4-87			80012-02	
Appropriated for 2013 (Budget Statement Item 9)			80012-03	9,702,606.67
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)			80012-04	
Total General Appropriations (Budget Statement Item 9)			80012-05	9,702,606.67
Add: Overexpenditures (see footnote)			80012-06	
Total Appropriations and Overexpenditures			80012-07	9,702,606.67
Deduct Expenditures:				
Paid or Charged [Budget Statement Item (L)]	80012-08	8,979,460.07		
Paid or Charged - Reserve for Uncollected Taxes	80012-09	69,334.56		
Reserved	80012-10	653,812.04		
Total Expenditures			80012-11	9,702,606.67
Unexpended Balances Canceled (see footnote)			80012-12	

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2013 OPERATIONS

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxx	245,262.89
Delinquent Tax Collections	80013-02	xxxxxxxxx	42,149.50
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxx	12,914.34
Unexpended Balances of 2012 Budget Appropriations	80013-04	xxxxxxxxx	-
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxx	220,009.05
Miscellaneous Revenue Not Anticipated:		xxxxxxxxx	
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxx	19,838.55
Unexpended Balances of 2012 Appropriation Reserves	80013-05	xxxxxxxxx	584,429.01
Prior Years Interfunds Returned in 2013	80013-06	xxxxxxxxx	296.21
Encumbrances Canceled		xxxxxxxxx	17,806.67
Grant Balances Canceled		xxxxxxxxx	
Tax Overpayments Canceled		xxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxx	xxxxxxxxx
Balance January 1, 2013	80013-07		xxxxxxxxx
Balance December 31, 2013	80013-08	xxxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxxx
			xxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxx
Interfund Advances Originating in 2013	80013-12	289,254.69	xxxxxxxxx
Grant Receivable Balances Canceled			xxxxxxxxx
Prior Year Deduction Disallowed		500.00	xxxxxxxxx
Refund Prior Year Revenue			xxxxxxxxx
Prepaid School Tax			xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	852,951.53	xxxxxxxxx
		1,142,706.22	1,142,706.22

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Stickers	2,533.00
Other Licenses	4,840.18
Chipper Services	2,559.36
Refunds	153,950.75
Grading Services	500.00
Zoning/Housing Fees	1,400.00
Van Donations	419.00
Misc	4,370.60
Interest on Sewer Rents	3,345.54
Interest and Costs on Taxes	14,194.65
Street Sweeping	1,200.00
Inspection Fees	250.00
Lease	4,556.42
Police Department Fees	612.85
Planning Board Fees	850.00
Recycling	14,438.20
Historical Books	90.00
Mobile Home Fees	2,200.00
Dumpsters	4,000.00
Court Agreement	3,698.50
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	220,009.05

SURPLUS - CURRENT FUND
YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxx	1,591,323.51
2.		xxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxx	852,951.53
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	1,386,270.56	xxxxxxxxx
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	xxxxxxxxx
6.			xxxxxxxxx
7. Balance December 31, 2013	80014-05	1,058,004.48	xxxxxxxxx
		2,444,275.04	2,444,275.04

ANALYSIS OF BALANCE DECEMBER 31, 2012
(FROM CURRENT FUND - TRIAL BALANCE)

Cash		80014-06	728,885.93
Investments		80014-07	3,000,000.00
Sub Total			3,728,885.93
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	2,670,881.45
Cash Surplus		80014-09	1,058,004.48
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 WOULD ALSO BE PLEDGED TO CASH LIABILITIES.		80014-15	1,058,004.48

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 20132 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		$ 2,556,076.93
or				
(Abstract of Ratables)		82113-00		$
2. Amount of Levy Special District Taxes		82102-00		$
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00		$
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		82104-00		$ 6,320.64
5a. Subtotal 2013 Levy			$ 2,562,397.57	
5b. Reductions due to tax appeals **			$	
5c. Total 2013 Levy		82106-00		$ 2,562,397.57
6. Transferred to Tax Title Liens		82107-00		$ 2,732.79
7. Transferred to Foreclosed Property		82108-00		$
8. Remitted, Abated or Canceled		82109-00		$ 26.85
9. Discount Allowed		82110-00		$
10. Collected in cash: In 2012	82121-00	$ 40,764.37		
In 2013*	82122-00	$ 2,407,617.50		
Homestead Benefit Credit	82124-00	$ 32,620.18		
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	$ 27,250.00		
Total to Line 14	82111-00	$ 2,508,252.05		
11. Total Credits				$ 2,511,011.69
12. Amount Outstanding December 31, 2013		83120-00		$ 51,385.88

13. Percentage of Cash Collections to Total 2013 Levy,
(Item 10 divided by Item 5c) is 97.88%
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	$ 2,508,252.05
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$
To Current Taxes Realized in Cash (Sheet 17)	$ 2,508,252.05

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 - $1,500,000.00, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

* Include overpayments applied as part of 2013 collections.

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

ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

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

(1) Utilizing Accelerated Tax Sale

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

LESS: Proceeds from Accelerated Tax Sale _____

NET Cash Collected _____

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

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

---

(2) Utilizing Tax Levy Sale

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

LESS: Proceeds from Tax Levy Sale (excluding premium) _____

NET Cash Collected _____

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

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

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

	Debit	Credit
1. Balance January 1, 2013	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey		xxxxxxxxx
Due To State of New Jersey	xxxxxxxxx	10,285.85
2. Sr. Citizens Deductions Per Tax Billings	6,750.00	xxxxxxxxx
3. Veterans Deductions Per Tax Billings	20,750.00	xxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector		xxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxx	250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxx	500.00
9. Received in Cash from State	xxxxxxxxx	29,500.00
10.		
11.		
12. Balance December 31, 2013	xxxxxxxxx	xxxxxxxxx
Due From State of New Jersey	xxxxxxxxx	
Due to State of New Jersey	13,035.85	xxxxxxxxx
	40,535.85	40,535.85

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

Line 2	6,750.00
Line 3	20,750.00
Line 4	
Sub-Total	27,500.00
Less: Line 7	250.00
To Item 10, Sheet 22	27,250.00

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

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

* 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

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
[(BxC)+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			83,231.84	xxxxxxxxx
A. Taxes	83102-00	64,147.18	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83103-00	19,084.66	xxxxxxxxx	xxxxxxxxx
2. Canceled:			xxxxxxxxx	xxxxxxxxx
A. Taxes		83105-00	xxxxxxxxx	
B. Tax Title Liens		83106-00	xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxxx	xxxxxxxxx
A. Taxes		83108-00	xxxxxxxxx	
B. Tax Title Liens		83109-00		
4. Added Taxes		83110-00	3,318.65	xxxxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxxxx
6. Adjustment Between Taxes (Other than current year) and Tax Title Liens:			xxxxxxxxx	xxxxxxxxx
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxx	(1) 310.44
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 310.44	xxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxx	86,550.49
8. Totals			86,860.93	86,860.93
9. Balance Brought Down			86,550.49	xxxxxxxxx
10. Collected:			xxxxxxxxx	67,149.50
A. Taxes	83116-00	67,149.50	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83117-00		xxxxxxxxx	xxxxxxxxx
11. Interest and Costs - 2013 Tax Sale		83118-00		xxxxxxxxx
12. 2013 Taxes Transferred to Liens		83119-00	2,732.79	xxxxxxxxx
13. 2013 Taxes		83123-00	51,385.88	xxxxxxxxx
14. Balance December 31, 2013			xxxxxxxxx	73,519.66
A. Taxes	83121-00	51,391.77	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83122-00	22,127.89	xxxxxxxxx	xxxxxxxxx
15. Totals			140,669.16	140,669.16

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 77.58%

17. Item No. 14 multiplied by percentage shown above is $57,039.64 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	-	xxxxxxxxx
2. Foreclosed or Deeded in 2013		xxxxxxxxx	xxxxxxxxx
3. Tax Title Liens	84103-00		xxxxxxxxx
4. Taxes Receivable	84104-00		xxxxxxxxx
5A.	84102-00		xxxxxxxxx
5B.	84105-00	xxxxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxxx	
8. Sales		xxxxxxxxx	xxxxxxxxx
9. Cash*	84109-00	xxxxxxxxx	
10. Contract	84110-00	xxxxxxxxx	
11. Mortgage	84111-00	xxxxxxxxx	
12. Loss on Sales	84112-00	xxxxxxxxx	
13. Gain on Sales	84113-00		xxxxxxxxx
14. Balance December 31, 2013	84114-00	xxxxxxxxx	

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property:

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

Realized in 2013 Budget _____

To Results of Operation (Sheet 19) _____

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

Caused By	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization-Municipal *	$50,000.00	$50,000.00		
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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
	Totals						
					80025-00	80026-00	

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

Chief Financial Officer

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

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

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

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		

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-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

~~(COUNTY)~~ (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxx		
Issued	80033-02	xxxxxxxxx		
Paid	80033-03		xxxxxxxxx	
Outstanding, December 31, 2013	80033-04		xxxxxxxxx	
2014 Bond Maturities - General Capital Bonds			80033-05	
2014 Interest on Bonds *		80033-06		

ASSESSMENT SERIAL BONDS

Outstanding January 1, 2013	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxx	
Outstanding, December 31, 2013	80033-10		xxxxxxxxx	
2014 Bond Maturities - Assessment Bond			80033-11	
2014 Interest on Bonds*		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	

LIST OF BONDS ISSUED DURING 2013

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
~~(COUNTY)~~ (MUNICIPAL) GREEN TRUST LOAN

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxx		
Issued	80033-02	xxxxxxxxx		
Paid	80033-03		xxxxxxxxx	
Outstanding, December 31, 2013	80033-04		xxxxxxxxx	
2014 Loan Maturities			80033-05	
2014 Interest on Loans			80033-06	
Total 2014 Debt Service for Green Trust Loan			80033-13	$ -

_____LOAN

Outstanding January 1, 2013	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxx	
Outstanding, December 31, 2013	80033-10		xxxxxxxxx	
2014 Loan Maturities			80033-11	
2014 Interest on Loans			80033-12	
Total 2014 Debt Service for _____Loan			80033-13	

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

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

TYPE I SCHOOL TERM BONDS

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

TYPE I SCHOOL SERIAL BOND

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

LIST OF BONDS ISSUED DURING 2013

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

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total								
						80051-01	80051-02	

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.

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

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued. All notes with an original date of issue of 2011 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted with statement.

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

(Do Not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of 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

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.			
Total			

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance-January 1, 2013		2013 Authorizations	Encumbrances Canceled	Expended	Authorizations Canceled	Balance-December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Engineering for New Bridge	124,335.00						124,335.00	
Hancocks Bridge Bank Improvements	67,923.35						67,923.35	
Improvements to Municipal Building and Grounds	121.98					121.98		
Improvements to Municipal Building and Grounds	13,318.63		50,000.00		17,275.00		46,043.63	
Solar Electric Generation Equipment/Hydraulic Pump	153,829.56				37,693.98		116,135.58	
Purchase of Automated Recycling Truck &								
Recycling Receptacles	109,175.76					47,736.00	61,439.76	
Repairs and Related Costs to the Alloway Creek Bank	503,026.50				131,048.66		371,977.84	
Resurfacing Alloway Creek Neck Road	430,000.00				397,781.34		32,218.66	
Purchase Public Works Equipment, Improvements to								
Municipal Building and Grounds & Police Equipment			100,000.00		54,517.83		45,482.17	

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance-January 1, 2013		2013 Authorizations	Encumbrances Canceled	Expended	Authorizations Canceled	Balance-December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Total 70000-	1,401,730.78	-	150,000.00		638,316.81	47,857.98	865,555.99	

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	xxxxxxxxx	37,176,322.22
Received from 2013 Budget Appropriation*	80031-02	xxxxxxxxx	
		xxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxx	47,857.98
Preliminary Expenses canceled			
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxx	xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	150,000.00	xxxxxxxxx
			xxxxxxxxx
Balance December 31, 2013	80031-05	37,074,180.20	xxxxxxxxx
		37,224,180.20	37,224,180.20

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

* The full amount of 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
Purchase Public Works Equip				
Improvements to Municipal				
Bldg & Grds and Police				
Equipment	150,000.00		150,000.00	(A)
Total 80032-00	150,000.00	-	150,000.00	-

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

(A) = Funds provided by Capital Improvement Fund

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	xxxxxxxxx	152,854.93
Premium on Sale of Bonds		xxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxx	
Cancellation of Prior Year Balance			
Grant Proceeds Received			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03		xxxxxxxxx
Balance December 31, 2013	80029-04	152,854.93	xxxxxxxxx
		152,854.93	152,854.93

BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

3. Amount of Bonds Issued Under Item 1 Maturing in 2014 $ _____

4. Amount of Interest on Bonds with a Covenant - 2014 Requirement $ _____

5. Total of 3 and 4 - Gross Appropriation $ _____

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

7. Net Appropriation Required $ _____

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

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

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

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

A.

1. Total Tax Levy for the Year 2013 was $ 2,562,397.57
2. Amount of Item 1 Collected in 2012 (*) $ 2,508,252.05
3. Seventy (70) percent of Item 1 $ 1,793,678.30

(*) 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 No

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

   Answer YES or NO N/A 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. Unpaid	2012	2013	Total
1. State Taxes			
2. County Taxes			
3. Amounts due Special Districts			
4. Amounts due School Districts for Local School Tax			