

**BOROUGH OF EAST RUTHERFORD  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013  
(UNAUDITED)**

POPULATION LAST CENSUS	7902
NET VALUATION TAXABLE 2013	1,973,272,359
MUNICIPAL CODE	212

**FIVE DOLLARS A 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

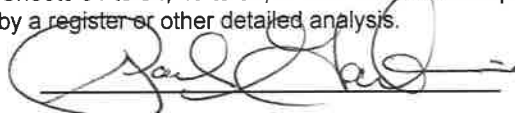
BOROUGH        of        EAST RUTHERFORD        , County of        BERGEN

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

	Date	Examined By:	Remarks
1		Preliminary Check	
2		Caps	
3		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



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 not prepared 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 certify that I, ▲\_ ANTHONY BIANCHI ▼, am the Chief Financial Officer, License #252-1293 of the BOROUGH of EAST RUTHERFORD, County of BERGEN, and that the statements annexed hereto and made part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013 completely in compliance with NJS 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 of December 31, 2013.

Signature

\_\_\_\_\_

Title

CHIEF FINANCIAL OFFICER

Address

ONE EVERETT PLACE  
EAST RUTHERFORD, NJ 07073

Phone Number

(201) 933-3444

Fax Number

(201) 933-6111

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, 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 not 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 ▲\_ BOROUGH ▼ of ▲\_ EAST RUTHERFORD ▼ 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, no matters 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:

N/A

  
(Registered Municipal Accountant)

GARBARINI & CO., P.C.  
(Firm Name)

P.O. BOX 362, DIVISION AVENUE & ROUTE 17 SOUTH  
(Address)

CARLSTADT, NJ 07072  
(Address)

Certified by me  
This 3rd day of February 2014

(201) 933-5566  
(Phone Number)

(201) 933-0221  
(Fax Number)

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

Printed name: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

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

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

## 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 "CAP" waiver per N.J.S.A 40A:4-45.3ee
10. The municipality will not apply for Extraordinary Aid for 2013

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: BOROUGH OF EAST RUTHERFORD

Chief Financial Officer: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

### CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality IS NOT ELIGIBLE IN 2013 and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: BOROUGH OF EAST RUTHERFORD

Chief Financial Officer: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

22-6001777

Fed I.D. #

Borough of East Rutherford

Municipality

Bergen

County

REPORT OF FEDERAL AND STATE FINANCIAL ASSISTANCE

Expenditures of Awards

Fiscal Year Ending: 12/31/13

	(1)	(2)	(3)
	Federal Programs Expended (administrated by the state)	State Programs Expended	Othe Grant Programs Expended
Total	\$ 308,978.17	\$ 137,730.95	\$ 14,098.64

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 agreement.
- (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

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 "water utility fund" on the books of account owned and operated by the BOROUGH of EAST RUTHERFORD County of BERGEN during the year 2013 and that sheets 41 to 54 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to the water utility fund.

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.

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### 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 \$ \_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
BOROUGH OF EAST RUTHERFORD  
MUNICIPALITY

\_\_\_\_\_  
BERGEN  
COUNTY

BOROUGH OF EAST RUTHERFORD

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 Subtotalled and Subtotal Must Be Marked With "C" – Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
Cash		
Treasurer	2,156,846.97	
Tax Collector	326,909.24	
Petty Cash	450.00	
Change Fund	200.00	
Subtotal	2,484,406.21	
Due from State - Senior and Vets. Ded.	429.24	
Receivable with Full Reserves:		
Delinquent Taxes Receivable	628,007.83	
Tax Title Liens Receivable	138,851.88	
Foreclosed Property	636,900.00	
Due from Dog License Fund	4,170.00	
Due from Grant Fund		
Due from Developers Escrow		
Due from Bergen County Housing Authority		
Police Off Duty Receivable	149,229.00	
	1,557,158.71	
Deferred Charges:		
Emergency Authorization- Revaluation		
Emergency Authorization		
Deficit in Operations		
(Do Not Crowd - add additional sheets)		

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND  
AS AT DECEMBER 31, 2013**

Cash Liabilities Must be Subtotalled and Subtotals Must be Marked with "C" -- Taxes Receivable Must be Subtotalled

[illegible]

**(Do Not Crowd - add additional sheets)**



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

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

**AS AT DECEMBER 31, 2013**

Title of Account		Debit	Credit
Cash	85001	2,555,868.78	
Change Fund		200.00	
Petty Cash		450.00	
Taxes Receivable / Tax Title Liens Receivable	85002	766,859.71	
Foreclosed Property	85004	636,900.00	
Other Receivables	85007	153,828.24	
Grant Receivable		37,301.30	
Deferred Charges		-	
Cash Liabilities	85009		1,123,375.59
Reserve for Receivables	85010		1,557,158.71
Fund Balance	85011		1,470,873.73
		4,151,408.03	4,151,408.03

**ACCOUNTS # 1 AND # 2\***  
**AS OF DECEMBER 31, 2013**

[illegible]

**(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**[illegible]

**(Do not Crowd - add additional sheets)**

**(Assessment Section Must Be Separately Stated)**

**AS AT DECEMBER 31, 2013**[illegible]

(Do not Crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION

Public Law 1998, C. 256

N/A

Municipal Public Defender Expended Prior Year 2012: ..... (1) \$  
x ..... 0.25  
..... (2) \$ 0

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 forwarder 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: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate # : \_\_\_\_\_  
Date: \_\_\_\_\_

## BOROUGH OF EAST RUTHERFORD

### Schedule of Trust Fund Reserves

	Amount Dec. 31, 2012 per Audit Report			Balance as at Dec. 31, 2013
Purpose		Receipts	Disbursements	
Other Trust Fund				
Special Reserves				
1. Police Computers	\$			\$ -
2. HMDC Recycling Grant	1,000.00		1,000.00	-
3. Refundable Deposits	100.00			100.00
4. Tax Title Liens Premiums	127,700.00	80,800.00	24,000.00	184,500.00
5. Fees	502.00		17.00	485.00
6. Escrow Reserve	8.68			8.68
7. Street Openings	920.00		920.00	-
8. Riggin Field Bricks	63.00		63.00	-
9. Graffiti Reward	500.00			500.00
10. Elevator Fees	54,827.00	36,399.00	27,891.00	63,335.00
11. Fire Official		28,768.92	28,768.92	-
12. Fire Safety Act Penalty	18,401.00	15,615.00		34,016.00
13. Neighborhood Crime Watch	2,429.30	0.43	275.00	2,154.73
14. Substance Abuse Prevention	22,132.74	9,230.00	14,098.64	17,264.10
15. Snow Removal	5,592.73	4,332.19	4,145.20	5,779.72
16. Payroll Agency Payable	77,946.41	5,455,621.03	5,458,363.14	75,204.30
17. COAH	140,913.70	108.46	31.74	140,990.42
18. Insurance		549,578.09	549,578.09	-
Total	\$ 453,036.56	\$ 6,180,453.12	\$ 6,109,151.73	\$ 524,337.95
Developers Escrow Fund				
Escrow Deposits	\$ 200,053.77	\$ 412,730.84	\$ 384,496.84	\$ 228,287.77
Totals:	\$ 653,090.33	\$ 6,593,183.96	\$ 6,493,648.57	\$ 752,625.72

**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					
N/A								
Assessment Serial Bond Issues:	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx
Assessment Bond Anticipation Note Issues:	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx	xxxxx.xx

\*Show as red figure

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	940,552.35	
Bonds and Notes Authorized but Not Issued		940,552.35
Cash - Treasurer	4,950,245.56	
Deferred Charges: Overexpenditure of Improvement Authorization		
Deferred Charges to Future Taxation:		
Funded	40,220,047.09	
Unfunded	8,551,217.35	
Due from State of NJ - Green Acres	800,000.00	
NJDOT Grant Receivable	37,500.00	
Community Development Block Grant		
Bergen County Open Space	243,912.50	
Due from BCIA Lease Receivable	1,134,678.85	
Due from Current Fund		
Due to Sewer Capital Fund		53,000.00
Encumbrance Payable		14,893.25
Serial Bonds Payable		23,459,784.28
Bond Anticipation Notes Payable		7,610,665.00
State Loan Payable		385,262.81
BCIA Lease Payable		16,375,000.00
Improvement Authorizations:		
Funded		1,155,655.82
Unfunded		4,754,069.66
Reserve for Payment of Bonds and Notes		686,394.00
Reserve for Roadway Improvements		159,300.00
Capital Reserve		31,037.75
Reserve for Grants Receivable		1,081,412.50
Accrued Interest on Bond Sale		12,228.35
Premium on BAN/Bond Sale		18,613.00
Capital Improvement Fund		138,391.63
Fund Balance		1,893.30
Total	56,878,153.70	56,878,153.70

(Do not Crowd - add additional sheets)



## CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	945,298.34	2,309,919.41	770,811.54	2,484,406.21
				-
Trust - Dog License		16,772.40		16,772.40
Trust - Other	25,389.13	417,796.24	1,823.32	441,362.05
Capital - General:		5,098,391.63	148,146.07	4,950,245.56
Sewer Utility Fund		889,175.27	6,829.30	882,345.97
Grant Fund		72,112.57		72,112.57
Unemployment Fund		54,961.90		54,961.90
Developer's Escrow		292,391.27	64,103.50	228,287.77
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	970,687.47	9,151,520.69	991,713.73	9,130,494.43

**\*Include Deposits In Transit**

**\*\*Be sure to include a Public Assistance Account reconciliation and trial balance in 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 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:

Sheet 9

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

## LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

<b>Current Fund</b>		
Capital One Bank	4754005710	1,982,575.17
Capital One Bank	4754005777	326,909.24
Capital One Bank	7527023062	235.00
Kearny Federal Savings Bank	0079111656	200.00
		2,309,919.41
<b>Dog License Fund</b>		
Capital One Bank	4754005660	16,772.40
<b>Other Trust Fund</b>		
Capital One Bank	4754005751	225,167.33
Capital One Bank	7527029379	21.11
Capital One Bank	7527023089	51,638.49
Capital One Bank	7057029360	140,969.31
		417,796.24
<b>Capital Fund</b>		
Capital One Bank	4754005728	5,098,391.63
Capital One Bank	4754005736	-
		5,098,391.63
<b>Sewer Utility Fund</b>		
Capital One Bank	47540057777	888,148.08
Capital One Bank	47540057785	1,027.19
		889,175.27
<b>Grant Fund</b>		
Capital One Bank	4754005744	72,112.57
<b>Unemployment Fund</b>		
Capital One Bank	4754005769	54,961.90
<b>Developer's Escrow</b>		
Capital One Bank	4754005702	292,391.27
		292,391.27
		9,151,520.69

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.

# FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013	2013 Revenue Realized	Received	Received Prior Year		Balance Dec. 31, 2013
Body Armor Replacement Fund	3,300.84	5,066.60	5,066.60			3,300.84
Safe & Secure Community Program	24,958.00	60,000.00	60,000.00			24,958.00
Clean Communities Program		16,022.80	16,022.80			-
Recycling Tonnage Grant		20,695.45	20,695.45			-
Safe & Secure Homeland Buffer Zone	52,851.67		52,639.01			212.66
Click It or Ticket Grant		4,000.00	4,000.00			-
Drive Sober Grant	4,400.00	4,400.00	4,400.00			4,400.00
Alcohol Education & Rehabilitation Grant		2,902.61	2,902.61			-
Emergency Management Performance Grant		5,000.00	5,000.00	-	-	-
NJ Urban Areas Security Initiative Grant	62,058.30		57,628.50	-	-	4,429.80
NJ Env Risk Grant - UST Maple Ave.		10,000.00	10,000.00			
NJ Env Risk Grant - UST DPW Yard		10,000.00	10,000.00			
	-					-
<b>Totals</b>	<b>147,568.81</b>	<b>138,087.46</b>	<b>248,354.97</b>	<b>-</b>	<b>-</b>	<b>37,301.30</b>

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	(Overexpenditure)	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87				
Recycling Tonnage Grant	7,415.04		20,695.45		22,291.54		5,818.95
Clean Communities		16,022.80			16,022.80		-
Alcohol Education and Rehabilitation			2,902.61		2,902.61		-
Safe and Secure Communities		75,000.00			75,000.00		-
Drunk Driving Enforcement Fund	29,889.63	7,088.73			16,046.14		20,932.22
Parking Offense Adjudication Act	22,234.97	2,684.00					24,918.97
Body Armor Replacement Program Fund	14,133.63		5,066.60				19,200.23
Safe and Secure Grant- Homeland Buffer Zone	13,578.23				13,578.23		-
Click It or Ticket Grant			4,000.00		4,000.00		-
Comcast Technology Grant	8.86				8.86		-
FEMA	99,164.51				97,299.94		1,864.57
NJMC Grant - Park Improvements	32,094.69				18,709.00		13,385.69
South Bergen JIF Police Accreditation Grant	21,750.00				21,750.00		-
Emergency Management Performance Grant	5,000.00		5,000.00		5,000.00		5,000.00
NJ Urban Areas Security Initiative Grant	4,429.80						4,429.80
Drive Sober Grant			4,400.00				4,400.00
NJ Env Risk Grant - UST Maple Ave.		10,000.00			10,000.00		
NJ Env Risk Grant - UST DPW Yard		10,000.00			10,000.00		-
<b>TOTALS</b>	<b>249,699.36</b>	<b>120,795.53</b>	<b>42,064.66</b>	<b>-</b>	<b>312,609.12</b>	<b>-</b>	<b>99,950.43</b>

## SCHEDULE OF UNAPPROPRIATED RESERVE FOR FEDERAL AND STATE GRANTS

GRANT	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations		Received	Paid	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87			
Drunk Driving Enforcement Fund	7,088.73	7,088.73		7,269.44		7,269.44
POAA	2,684.00	2,684.00		2,194.00		2,194.00
Police Over the Limit Grant						-
Click It or Ticket Grant						-
						-
						-
						-
						-
						-
						-
						-
<b>Totals</b>	<b>9,772.73</b>	<b>9,772.73</b>	-	<b>9,463.44</b>	-	<b>9,463.44</b>

\* LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85001-00	-	-
School Tax Deferred (Not in excess of 50% of Levy 2012-2013) 85002-00	xxxxxxxxxx	6,719,921.00
Levy School Year July 1, 2013 - June 30, 2014	xxxxxxxxxx	13,887,756.00
Levy Calendar Year	xxxxxxxxxx	
Cancelled/Adjustment	0.02	
Paid	13,663,798.98	xxxxxxxxxx
Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85003-00		-
School Tax Deferred (Not in excess of 50% of Levy 2013 - 2014) 85004-00	6,943,878.00	xxxxxxxxxx
	20,607,677.00	20,607,677.00

\* 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

N/A	Debit	Credit
Balance January 1, 2013 85045-00	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)

N/A	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	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	72,000.00
School Tax Deferred (Not in excess of 50% of Levy 2012-2013) 85042-00	xxxxxxxxxx	2,877,648.99
Levy School Year July 1, 2013-June 30, 2014	xxxxxxxxxx	5,863,943.00
Levy Calendar Year	xxxxxxxxxx	
Canceled		0.07
Paid	5,881,620.56	xxxxxxxxxx
Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85043-00		xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy 2013-2014) 85044-00	2,931,971.50	xxxxxxxxxx
# Must include unpaid requisitions.	8,813,592.06	8,813,592.06

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	xxxxxxxxxx
County Taxes 80003-01	xxxxxxxxxx	
Due County for Added and Omitted Taxes 80003-02	xxxxxxxxxx	3,945.57
Adjusted - Previous Year County Taxes		
2013 Levy:	xxxxxxxxxx	xxxxxxxxxx
General County 80003-03	xxxxxxxxxx	5,424,731.27
County Library 80003-04	xxxxxxxxxx	
County Health	xxxxxxxxxx	
County Open Space Preservation	xxxxxxxxxx	59,699.90
	xxxxxxxxxx	
Due County for Added and Omitted Taxes 80003-05	xxxxxxxxxx	4,743.31
Paid	5,488,376.73	xxxxxxxxxx
Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
County Taxes		xxxxxxxxxx
Due County for Added and Omitted Taxes	4,743.32	xxxxxxxxxx
	5,493,120.05	5,493,120.05

SPECIAL DISTRICT TAXES

N/A		Debit	Credit
Balance January 1, 2013	80003-06	xxxxxxxxxx	
2013 Levy: (List Each Type of District Tax Separately - See Footnote)		xxxxxxxxxx	xxxxxxxxxx
Fire - 81108-00		xxxxxxxxxx	xxxxxxxxxx
Sewer - 81111-00		xxxxxxxxxx	xxxxxxxxxx
Water - 81112-00		xxxxxxxxxx	xxxxxxxxxx
Garbage - 81109-00		xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx	xxxxxxxxxx
Total 2013 Levy:	80003-07	xxxxxxxxxx	
Paid	80003-08		xxxxxxxxxx
Balance December 31, 2013	80003-09		xxxxxxxxxx

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		

N/A

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	80004-12		

N/A

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-			-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	13,522,174.63	13,771,183.16	249,008.53
Added by N.J.S. 40A:4-87 (List on Sheet 17(a))	xxxxxxxxxx		xxxxxxxxxx
Chapter 159	42,064.66	42,064.66	-
Total Miscellaneous Revenue Anticipated 80103-	13,564,239.29	13,813,247.82	249,008.53
Receipts from Delinquent Taxes 80104-	542,013.09	882,235.25	340,222.16
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	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	11,160,449.34	11,388,476.14	228,026.80
	25,266,701.72	26,083,959.21	817,257.49

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	33,629,349.62
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	13,887,756.00	xxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxx
Regional High School Tax 80110-00	5,863,943.00	xxxxxxxxxx
County Taxes 80111-00	5,484,431.17	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	4,743.31	xxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxx
Municipal Open Space Tax 80120-00		xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	3,000,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	11,388,476.14	xxxxxxxxxx
*Excess Non-Budget Revenues (See Footnote) 80117-00		xxxxxxxxxx
*Deficit Non-Budget Revenue (See Footnote) 80118-00	xxxxxxxxxx	
	36,629,349.62	36,629,349.62

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.

(Continued)

Source	Budget	Realized	Excess or Deficit
Alcohol Education & Rehabilitation	2,902.61	2,902.61	-
Body Armor Replacement Fund	5,066.60	5,066.60	-
Drive Sober Grant	4,400.00	4,400.00	-
Police Click it or Ticket Grant	4,000.00	4,000.00	-
Recycling Tonnage Grant	20,695.45	20,695.45	-
Emergency Management Agency Assistance	5,000.00	5,000.00	-
Total (Sheet 17)	42,064.66	42,064.66	-

CFO Signature: \_\_\_\_\_

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	25,224,637.06
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	42,064.66
Appropriated for 2013 (See Budget Statement Item 9)	80012-03	25,266,701.72
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	25,266,701.72
Add: Overexpenditures (See Footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	25,266,701.72
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	21,847,322.30
Paid or Charged-Reserve for Uncollected Taxes	80012-09	3,000,000.00
Reserved	80012-10	409,379.42
Total Expenditures	80012-11	25,256,701.72
Unexpended Balance Canceled (See Footnote)	80012-12	10,000.00

FOOTNOTES - RE: Overexpenditures:  
Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.  
RE:UNEXPENDED BALANCE 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 Balance 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		

## RESULT OF 2013 OPERATION

### CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxx	249,008.53
Delinquent Tax Collections	80013-02	xxxxxxxxxx	340,222.16
		xxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxx	228,026.80
Unexpended Balances of 2013 Budget Appropriations	80013-04	xxxxxxxxxx	10,000.00
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	78,025.92
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxx	
Payment in Lieu of Taxes on Real Property	81120-	xxxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	xxxxxxxxxx	164,049.01
Prior Years Interfunds Returned in 2013	80013-06	xxxxxxxxxx	
Statutory Excess in Dog Fund		xxxxxxxxxx	4,170.00
Petty Cash Adj.			187.96
Overpayments Refunded in Tax Appeal Bond		xxxxxxxxxx	
Cancelled/(Adjusted) School Taxes		xxxxxxxxxx	0.02
Deferred School Tax Revenue: (See School Taxes, Sheet 13 & 14)		xxxxxxxxxx	xxxxxxxxxx
Balance January 1, 2013	80013-07	9,597,569.99	xxxxxxxxxx
Balance December 31, 2013	80013-08	xxxxxxxxxx	9,875,849.50
Deficit in Anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxxxx
			xxxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxxx
Interfund Advances Originating in 2013	80013-12	45,543.15	xxxxxxxxxx
Tax Appeals		120,722.29	xxxxxxxxxx
Cancelled/(Adjusted) School Taxes		0.07	xxxxxxxxxx
Service Charge			xxxxxxxxxx
Sr. Citizens & Veterans Prior Year Adjustment		4,883.66	xxxxxxxxxx
Deficit Balance-To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	
Surplus Balance-To Surplus (Sheet 21)	80013-14	1,180,820.74	xxxxxxxxxx
		<b>10,949,539.90</b>	<b>10,949,539.90</b>

SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED

SOURCE	Amount Realized
DMV Fees	3,843.00
Towing Fees	17,360.00
Miscellaneous Refunds	26,628.34
Senior & Vets 2% Administrative Fees	1,100.17
County Polling Payment	320.00
Miscellaneous	123.19
Restitution	200.00
Close Payroll & Payroll Agency Accounts	20,592.90
Auction Proceeds	6,447.25
Parking Meters	1,411.07
Total Amount to Miscellaneous Revenues Not Anticipated (Sheet 19)	78,025.92

## SURPLUS - CURRENT FUND YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxxx	290,052.99
2.		xxxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxxx	1,180,820.74
4. Amount Appropriated in the 2013 Budget - Cash	80014-03		
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2013	80014-05	1,470,873.73	xxxxxxxxxx
		<b>1,470,873.73</b>	<b>1,470,873.73</b>

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

Cash	80014-06	2,483,756.21
Investments	80014-07	
Petty Cash		450.00
Change Fund		200.00
Sub-Total		2,484,406.21
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,013,961.72
Cash Surplus	80014-09	1,470,444.49
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. - Senior & Veterans	80014-16	429.24
Deferred Charges & Special Emergency	80014-12	-
Cash Deficit #	80014-13	
Total Other Assets	80014-14	429.24
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD		80014-15
		1,470,873.73

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES. 80014-15

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

(1)MAY BE ALLOWED UNDER CERTAIN CONDITION.

NOTE: Deferred Charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.) N.J.S. 40A:55 (Flood Damage etc.) N.J.S.A. 40A:4-55.1 (Road 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	82101-00	<u>36,406,880.55</u>
	(Abstract of Ratables)	82113-00	<u></u>
2.	Amount of Levy Special District Taxes	82102-00	<u></u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	<u></u>
3a.	Added Penalty		<u></u>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	<u>34,724.30</u>
5a.	Subtotal 2013 Levy	\$ <u>36,441,604.85</u>	
5b.	Reductions due to tax appeals **	\$ <u></u>	
5c.	Total 2013 Levy	82106-00	<u><u>36,441,604.85</u></u>
6.	Transferred to Tax Title Liens	82107-00	<u>19,613.13</u>
7.	Transferred to Foreclosed Property	82108-00	<u></u>
8.	Remitted, Abated or Canceled	82109-00	<u>2,168,030.88</u>
9.	Discount Allowed	82110-00	<u></u>
10.	Collected in Cash: In 2012 *	82121-00	<u>85,914.87</u>
	In 2013 *	82122-00	<u>33,479,684.75</u>
	R.E.A.P. Revenue		<u></u>
	State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>63,750.00</u>
	Total to Line 14	82111-00	<u><u>33,629,349.62</u></u>
11.	Total Credits		<u><u>35,816,993.63</u></u>
12.	Amount Outstanding December 31, 2013	83120-00	<u>624,611.22</u>
13.	Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	<u>92.28%</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>33,629,349.62</u>
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	<u></u>
	To Current Tax Realized in Cash (Sh. 17)	<u><u>33,629,349.62</u></u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$15,901,851.60, and Item 10 Shows \$15,268,065.61,  
the percentage represented by the cash collections would be  
\$15,268,065.61/\$15,901,851.60 or .960144. The correct percentage to  
be shown as Item 13 is 96.01% and not 96.00% nor 96.02%

# 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.



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 Tax Levy Sale Proceeds  
(Net Cash Collected divided by Item 5c) is..... %

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

	Debit	Credit
1. Balance January 1, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxx
Due to State of New Jersey	xxxxxxxxxx	3,428.60
2. Sr. Citizens Deductions Per Tax Billings	19,500.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	44,000.00	xxxxxxxxxx
4. Sr. Citizen Deductions Allowed By Tax Collector		xxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector	250.00	
6. Sr. Citizens & Veterans Deductions Allowed By Tax Collector 2012 Taxes		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	
8. Sr. Citizens Deductions Disallowed by Tax Collector 2012 Taxes	xxxxxxxxxx	4,883.66
9. Received in Cash from State	xxxxxxxxxx	55,008.50
10.		
11.		
12. Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	429.24
Due to State of New Jersey		xxxxxxxxxx
	63,750.00	63,750.00

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

Line 2	<u>19,500.00</u>
Line 3	<u>44,000.00</u>
Line 4 & 5	<u>250.00</u>
Sub-Total	<u>63,750.00</u>
Less: Line 7	<u>-</u>
To Line 10, Sheet 22	<u><u>63,750.00</u></u>

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

N/A

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

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

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2013		6,977,696.98	xxxxxxxxxx
	A. Taxes	83102-00 6,864,068.94	xxxxxxxxxx	xxxxxxxxxx
	B. Tax Title Liens	83103-00 113,628.04	xxxxxxxxxx	xxxxxxxxxx
2.	Canceled		xxxxxxxxxx	xxxxxxxxxx
	A. Taxes	83105-00	xxxxxxxxxx	6,005,432.63
	B. Tax Title Liens	83106-00	xxxxxxxxxx	-
3.	Transferred to Foreclosed Tax Title Liens:		xxxxxxxxxx	
	A. Taxes	83108-00	xxxxxxxxxx	
	B. Tax Title Liens	83109-00	xxxxxxxxxx	
4.	Added Taxes	83110-00	32,122.39	xxxxxxxxxx
				xxxxxxxxxx
5.	Added Tax Title Liens	83111-00	483.87	xxxxxxxxxx
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		xxxxxxxxxx	xxxxxxxxxx
	A. Taxes - Transfers to Tax Title Liens	83104-00		5,126.84
	B. Tax Title Liens - Transfers from Taxes	83107-00	5,126.84	xxxxxxxxxx
7.	Balance Before Cash Payments		xxxxxxxxxx	1,004,870.61
8.	Totals		7,015,430.08	7,015,430.08
9.	Balance Brought Down		1,004,870.61	xxxxxxxxxx
10.	Collected:		xxxxxxxxxx	882,235.25
	A. Taxes	83116-00 882,235.25	xxxxxxxxxx	xxxxxxxxxx
	B. Tax Title Liens	83117-00 -	xxxxxxxxxx	xxxxxxxxxx
11.	Interest and Costs - 2013 Tax Sale	83118-00		xxxxxxxxxx
12.	2013 Taxes Transferred to Tax Title Liens	83119-00	19,613.13	xxxxxxxxxx
13.	2013 Taxes	83123-00	624,611.22	xxxxxxxxxx
14.	Balance December 31, 2013		xxxxxxxxxx	766,859.71
	A. Taxes	83121-00 628,007.83	xxxxxxxxxx	xxxxxxxxxx
	B. Tax Title Liens	83122-00 138,851.88	xxxxxxxxxx	xxxxxxxxxx
15.	Totals		1,649,094.96	1,649,094.96

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9), is 87.80% .  
83124-00

17. Item No. 14 multiplied by percentage shown above is 673,302.83 and represents the maximum amount that may be anticipated in 2013.  
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	636,900.00	xxxxxxxxxx
2.	Foreclosed or Deeded in 2013	xxxxxxxxxx	xxxxxxxxxx
3.	Tax Title Liens 84103-00		xxxxxxxxxx
4.	Taxes Receivable 84104-00		xxxxxxxxxx
5A.	84102-00		xxxxxxxxxx
5B.	84105-00	xxxxxxxxxx	
6.	Adjustment to Assessed Valuation 84106-00		xxxxxxxxxx
7.	Adjustment to Assessed Valuation 84107-00	xxxxxxxxxx	
8.	Sales:	xxxxxxxxxx	xxxxxxxxxx
9.	Cash * 84109-00	xxxxxxxxxx	
10.	Contract 84110-00	xxxxxxxxxx	
11.	Mortgage 84111-00	xxxxxxxxxx	
12.	Loss on Sales 84112-00	xxxxxxxxxx	
13.	Gain on Sales 84113-00		xxxxxxxxxx
14.	Balance December 31, 2013 84114-00	xxxxxxxxxx	636,900.00
		636,900.00	636,900.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property  
\*Total Cash Collected in 2013 (84125-00)  
  
Realized in 2013 Budget  
  
To Results of Operation (Sheet 19)

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

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*	\$ 435,000.00	\$ 435,000.00	\$	\$ -
2. Emergency Authorizations - Schools	\$	\$	\$	\$ -
Overexpenditure of				
3. Appropriation Reserve	\$	\$	\$ -	\$ -
4. Overexpenditure of Appropriation	\$	\$	\$	\$ -
5. Overexpenditure of Improvement Authorization	\$	\$	\$ -	\$ -
6. Cash Deficit	\$ 24,568.00	\$ 24,568.00	\$	\$ -
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	\$

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S.A. 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.	N/A	\$
4.		\$
5.		\$

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

In Favor Of	On Account of	Date Entered	Amount	Appropriated in Budget of Year 2014
1.		\$		
2.	N/A	\$		
3.		\$		
4.		\$		

<b>N.J.S. 40A:4-53 SPECIAL EMERGENCY -</b>	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	
10/21/2009	Revaluation	185,000.00	37,000.00	37,000.00	37,000.00		-
				-			-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
		<b>Totals</b>	185,000.00	37,000.00	37,000.00	37,000.00	-

80025-00

80026-00

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

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:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EMERGENCIES CAUSED BY CIVIL DISTURBANCES**

80027-00	80028-00
----------	----------

\_\_\_\_\_  
Chief Financial Officer

Sheet 30



**BOROUGH OF EAST RUTHERFORD**  
**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	xxxxxxxxxx	25,330,508.47	
Issued	80033-02	xxxxxxxxxx	-	
Paid	80033-03	1,870,724.19	xxxxxxxxxx	
Outstanding, December 31, 2013	80033-04	23,459,784.28	xxxxxxxxxx	
		25,330,508.47	25,330,508.47	
2014 Bond Maturities - General Capital Bonds			80033-05	1,967,064.71
2014 Interest on Bonds*		80033-06	924,748.68	
<b>ASSESSMENT SERIAL BONDS</b>		<b>N/A</b>		
Outstanding January 1, 2013	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2013	80033-10		xxxxxxxxxx	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033-11	
2014 Interest on Bonds*		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	924,748.68
<b>LIST OF BONDS ISSUED DURING 2013</b>				
Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

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

N/A		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	xxxxxxxxxx		
Paid	80034-02		xxxxxxxxxx	
Outstanding, December 31, 2013	80034-03	-	xxxxxxxxxx	
		-	-	
2014 Bond Maturities - Term Bonds	80034-04			
2014 Interest on Bonds *	80034-05			
TYPE I SCHOOL SERIAL BOND		N/A		
Outstanding January 1, 2013	80034-06	xxxxxxxxxx	-	
Issued	80034-07	xxxxxxxxxx	-	
Paid	80034-08	-	xxxxxxxxxx	
Outstanding, December 31, 2013	80034-09	-	xxxxxxxxxx	
		-	-	
2014 Interest on Bonds *		80034-10	-	
2014 Bonds 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
N/A				
Total	80035-			

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE SCHEDULE 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 Ord. #2009-06 Various Capital Improvements	64,000.00	8/28/2013	64,000.00	3/20/2014	2.00%		1,280.00	3/20/2014
2 Ord. #2010-07 Acquisition of Land on Carlton Ave.	1,496,000.00	5/21/2013	1,496,000.00	3/20/2014	2.00%		29,920.00	3/20/2014
3 Ord. #2011-02 Tax Refunding Bond	1,500,000.00	3/23/2011	900,000.00	3/20/2014	1.75%	300,000.00	15,750.00	3/20/2014
4 Ord. #2011-15 Various Capital Improvements	2,040,665.00	3/22/2012	2,040,665.00	3/20/2014	1.50%		30,609.98	3/20/2014
5 Ord. #2012-03 Tax Refunding Bond	1,512,000.00	5/22/2012	1,008,000.00	3/20/2014	2.00%	504,000.00	20,160.00	3/20/2014
6 Ord. #2013-09 Various Capital Improvements	304,000.00	8/28/2013	304,000.00	3/20/2014	2.00%		6,080.00	3/20/2014
7 Ord. #2013-11 Various Capital Improvements	1,798,000.00	8/28/2013	1,798,000.00	3/20/2014	2.00%		35,960.00	3/20/2014
8								
9								
11								
12								
13								
14								
15								
16								
17								
Total	8,714,665.00		7,610,665.00			804,000.00	139,759.98	

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

80051-01

80051-02

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

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

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

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

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

DEBT SERVICE SCHEDULE FOR STATE LOAN PAYABLE

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 Green Acres Loan Payable	435,553.00	07/28/06	298,238.39	05/02/26	2.00%	21,224.90	5,859.17	11/01/14
3 Green Acres Loan Payable	100,000.00	5/17/2010	87,024.42	02/17/30	2.00%	4,500.22	1,718.10	8/17/2014
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20 Total	\$ 535,553.00		\$ 385,262.81			\$ 25,725.12	\$ 7,577.27	

80051-01

80051-02

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1. Bergen County Improvement Authority- Series 2010 (Construction of New Public Safety Building)	\$16,375,000.00	\$330,000.00	\$728,425.00
Total	\$16,375,000.00	\$330,000.00	\$728,425.00

**(DO NOT CROWD-ADD ADDITIONAL SHEETS)**

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Ordinance Number	IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Cancelled Encumbrances	Expended	Authorizations Re-appropriated	Overexpenditure	Balance - December 31, 2013	
		Funded	Unfunded						Funded	Unfunded
		-	-						-	-
02-03	Communications Equipment	6,885.00	-			5,238.25			1,646.75	-
03-04	Acquisition of Silver Streak Property	1,215.00	-						1,215.00	-
03-10	Streetscape Park & RR Avenues	11,900.00	-						11,900.00	-
03-12/03-25/05-09	Recreation Facilities	2,175.93				1,117.50			1,058.43	
04-11	Acquisition of Property	303,386.16	-			200.50	(303,000.00)		185.66	-
06-06 / 08-11	Veteran's Park Improvements	-	15,401.34							15,401.34
06-19	Road Improvements	37,236.60				32,844.60			4,392.00	
07-07	Various Capital Improvements								-	
07-14	Acquisition of Property	378,266.63				687.50	(377,000.00)		579.13	
09-06	Various Improvements	610,919.84	64,450.50			632,620.25			-	42,750.09
10-05	Construction of New Public Safety Building	1,548,754.60				414,075.75			1,134,678.85	-
10-07	Acquisition of Property		640,352.48			275,580.40				364,772.08
11-15/13-09	Various Capital Improvements		1,903,942.89	320,000.00		1,074,597.92	680,000.00		-	1,829,344.97
12-03	Tax Refunding Bond		62,631.30			3,147.92			-	59,483.38
13-11	Various Capital Improvements			1,890,000.00		387,682.20				1,502,317.80
13-19	Tax Refunding Bond			940,000.00						940,000.00
									-	
	<b>Subtotal - continued on Sheet 35a</b>	<b>\$ 2,900,739.76</b>	<b>\$ 2,686,778.51</b>	<b>\$ 3,150,000.00</b>	<b>\$ -</b>	<b>\$ 2,827,792.79</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,155,655.82</b>	<b>\$ 4,754,069.66</b>

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

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Authorizations Re-appropriated
13-09 Various Capital Improvements	320,000.00	304,000.00	16,000.00	-
13-11 Various Capital Improvements	1,890,000.00	1,798,000.00	92,000.00	-
13-19 Tax Refunding Bond	940,000.00	940,000.00		-
				-
				-
				-
			-	
			-	
			-	-
Total 80032-00	3,150,000.00	3,042,000.00	108,000.00	-

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



GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS  
YEAR 2013

		Debit	Credit
Balance January 1, 2013	80029-01	xxxxxxxxxx	1,893.30
		xxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03		xxxxxxxxxx
Balance December 31, 2013	80029-04	1,893.30	xxxxxxxxxx
		1,893.30	1,893.30

BONDS ISSUED WITH A COVENANT OR COVENANTS

	N/A	
1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268,P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013		\$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2012 (Note A)		\$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2014	\$ _____	
4. Amount of Interest on Bonds with a Covenant - 2014 Requirement	\$ _____	
5. Total of 3 and 4 - Gross Appropriation	\$ _____	
6. Less Amount of Special Trust Fund to be Used	\$ _____	
7. Net Appropriation Required		\$ _____

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2014 appropriation column.

MUNICIPALITIES ONLY  
IMPORTANT !!

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

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

A.	1. Total Tax Levy for the 2013 was	\$ 36,441,604.85
	2. Amount of Item 1 Collected in 2013 (*)	\$ 33,629,349.62
	3. Seventy (70) Percent of Item 1	\$ 25,509,123.40
	(*) Including prepayments and overpayments applied.	

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

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

C.	Does the appropriation required to be included in the 2013 budget for the liquidation of all bonded obligations or notes exceeds 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 - \$ 34,610,570 = \$ 1,384,423
	3. Cash Deficit 2013 (sheet 19)
	4. 4% of 2013 Tax Levy for all purposes:
	Levy - \$ 36,441,605 = \$ 1,457,664

E.	Unpaid	2012	2013	Total
	1. State Taxes	\$	\$	\$ -
	2. County Taxes	\$	\$ 4,743.32	\$ 4,743.32
	3. Amounts due Special Districts	\$	\$	\$ -
	4. Amounts due School Districts for Local School Tax	\$	\$	\$

**SHEETS 55 to 68, INCLUSIVE, PERTAIN TO**

**SEWER UTILITIES FUND**

# **UTILITIES ONLY**

**SHEET # 41 TO 54 OMITTED**

***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 - SEWER UTILITY FUND

AS AT DECEMBER 31, 2013  
Operating and Capital Sections  
(Separately Stated)

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

Title of Account	Debit	Credit
Operating		
Cash	881,318.78	
Cash Escrow	1,027.19	
Consumer Accounts Receivable	221,015.73	
Deferred Charges:		
Overexpenditure of Appropriation	145,873.64	
Overexpenditure of Appropriation Reserve	8,379.02	
Due from Current Fund	12,448.49	
Appropriation Reserves		1,491.92
Encumbrance Payable		2,007.50
Accrued Interest Payable		4,802.72
Due to Utility Capital Fund		425,447.65
Reserve for Escrow Funds		1,027.19
Sewer Charge Overpayments		28,633.27
		463,410.25
Reserve for Receivables		221,015.73
Fund Balance		585,636.87
	1,270,062.85	1,270,062.85
Capital		
Fixed Capital	4,115,742.84	
Fixed Capital Authorized and Uncompleted	500,000.00	
Due From Utility Operating	425,447.65	
Due From Capital Fund	53,000.00	
Serial Bond Payable		365,215.72
Bond Anticipation Note		53,000.00
Improvement Authorizations - Funded		166,719.10
Improvement Authorizations - Unfunded		
Amortization Reserve		3,286,475.60
Capital Improvement Fund		311,935.55
NJ Infrastructure Loan Payable		211,485.16
Reserve for Deferred Amortization		699,359.36
	5,094,190.49	5,094,190.49
Total	6,364,253.34	6,364,253.34

(Do not Crowd - add additional sheets)

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

**N/A**

(Do not crowd - add additional sheets)

N/A

ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST 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	Operating Budget					
Assessment Serial Bond Issues:	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								
Less Assets "Unfinanced" *	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx

\*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 01	-	-	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
Users Charges and Fees	1,103,330.99	1,537,827.91	434,496.92
Giants Training Facility Agreement	188,000.00	165,000.00	(23,000.00)
Miscellaneous Income	30,000.00	35,094.79	5,094.79
Delinquent Users Charges	300,000.00	373,588.94	73,588.94
Meadowlands Stadium Agreement	194,362.72	194,362.72	-
New Meadowlands Racetrack Connection Fee	204,019.20	204,019.20	-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Subtotal			
Deficit (General Budget)**	90,709.54	90,709.54	
	2,110,422.45	2,600,603.10	490,180.65

\*\*Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must  
be equal to the amounts shown for such items on Sheet 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxx
Adopted Budget	2,110,422.45
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,110,422.45
Add: Overexpenditures (See Footnote)	145,873.64
Total Appropriations and Overexpenditures	2,256,296.09
Deduct Expenditures:	
Paid or Charged	2,253,432.48
Reserved	1,491.92
Surplus (General Budget) **	
Total Expenditures	2,254,924.40
Unexpended Balance Canceled (See Footnote)	1,371.69

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  
SEWER UTILITY**

Section 1 of this sheet is required to be filled out ONLY IF the 2013 Sewer 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:	xxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,509,893.56	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)	311.35	
Accrued Interest on Bonds Cancelled	-	
Total Revenue Realized		2,510,204.91
Expenditures:	xxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx	
Paid or Charged	2,253,432.48	
Reserved	1,491.92	
Tax Title Lien Redemption Prior Year		
Expended Without Appropriation		
Judgment		
Overexpenditure of Appropriation Reserves		
Total Expenditures	2,254,924.40	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,254,924.40
Excess		255,280.51
Budget Appropriation - Surplus (General Budget) **		
Remainder= Balance of "Results of 2013 Operation" ("Excess in Operations" - Sheet 60)	255,280.51	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder= Balance of "Results of 2013 Operation" (Operating Deficit - to Trial Balance" - Sheet 60)	-	

**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 Sewer Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	311.35	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
Excess (Revenue Realized) *		311.35

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



RESULTS OF 2013 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess of Anticipated Revenue:	xxxxxxxxxx	490,180.65
Unexpended Balances of Appropriations	xxxxxxxxxx	1,371.69
	xxxxxxxxxx	
Unexpended Balance of 2012 Appropriation Reserves *	xxxxxxxxxx	311.35
Prepaid Sewer Adj.		7,167.29
Deficit in Anticipated Revenue		xxxxxxxxxx
Judgment		xxxxxxxxxx
Operating Deficit - To Trial Balance	xxxxxxxxxx	-
Excess in Operations - To Operating Surplus	499,030.98	xxxxxxxxxx
* See ▲_restriction▼ in amount on Sheet-59, Section 2	499,030.98	499,030.98

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	86,605.89
	xxxxxxxxxx	
Excess in Results from 2013 Operations	xxxxxxxxxx	499,030.98
Amount Appropriated in the 2013 Budget - Cash		xxxxxxxxxx
		xxxxxxxxxx
Amount Anticipated as General Revenue - with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2013	585,636.87	xxxxxxxxxx
	585,636.87	585,636.87

ANALYSIS OF BALANCE DECEMBER 31, 2012  
(FROM SEWER UTILITY - TRIAL BALANCE)

Cash	882,345.97
Investments	
Interfund Accounts Receivable	12,448.49
Sub-Total	894,794.46
Deduct Cash Liabilities Marked with "C" on Trial Balance	463,410.25
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	431,384.21
*Other Assets Pledged to Operating Surplus:	
Deferred Charges # Overexpenditures	145,873.64
Operating Deficit # Overexpenditures	8,379.02
Total Other Assets	154,252.66
	585,636.87

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$ 343,440.48
Increased by:		
Sewer Rents Levied		\$ 1,716,118.24
Decreased by:		
Collections	\$ 1,825,773.62	
Overpayment applied	\$ 12,769.37	
Transfer to Lien	\$	
Prepaid Applied	\$	
		\$ 1,838,542.99
Balance December 31, 2013		\$ 221,015.73

SCHEDULE OF OVERPAYMENTS

Balance December 31, 2012		\$ 10,384.12
Increased by:		
Transfers from Accounts Receivable	\$ 19,751.58	
Penalties and Costs	\$	
Other	\$	19,751.58
		\$ 30,135.70
Decreased by:		
Collections	\$ -	
Applied to Accounts Receivable	\$ 1,502.43	
		\$ 1,502.43
Balance December 31, 2013		\$ 28,633.27

DEFERRED CHARGES

-MANDATORY CHARGES ONLY-

SEWER UTILITY FUND

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

	Caused By	Amount Dec. 31, 2012 Per Audit Report	Amount in 2013 Budget	Amount Resulting From 2013	Balance as at Dec. 31, 2013
1.	Overexpenditure of Appropriation	\$ 110,701.68	(110,701.68) \$	145,873.64 \$	145,873.64
2.	Overexpenditure of Appropriation Reserves	\$	\$	8,379.02 \$	8,379.02
3.	Deficit in Operations	\$ 90,709.54	(90,709.54) \$	\$	-
4.		\$	\$	\$	
5.		\$	\$	\$	
6.		\$	\$	\$	
7.		\$	\$	\$	
8.		\$	\$	\$	
9.		\$	\$	\$	
10.		\$	\$	\$	

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

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

N/A	Date	Purpose	Amount
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A	In Favor Of	On Account of	Date Entered	Amount	Appropriated in Budget of Year 2014
1.			\$		
2.			\$		
3.			\$		
4.			\$		

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

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding, December 31, 2013		xxxxxxxxxx	
	-	-	
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds *			
SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	xxxxxxxxxx	394,491.53	
Issued	xxxxxxxxxx		
Paid	29,275.81	xxxxxxxxxx	
Outstanding, December 31, 2013	365,215.72	xxxxxxxxxx	
	394,491.53	394,491.53	
2014 Bond Maturities - Capital Bonds			32,935.29
2014 Interest on Bonds *			12,456.03

INTEREST ON BONDS - SEWER UTILITY BUDGET

2014 Interest on Bonds (*Items)	\$	12,456.03	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$	2,063.75	
Subtotal	\$	14,519.78	
Add: Interest to be Accrued as of 12/31/14	\$	1,947.74	
Required Appropriation 2014			16,467.52

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN 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 Comuted to
							For Principal	For Interest**	
1	Ord. #05-02 Renovation of Sewer System	53,000.00	08/28/2013	53,000.00	03/20/2014	2.00%	53,000.00	1,060.00	03/20/2014
2									
3									
4									
5									
6									
7									
8									
9									
10	Total	53,000.00		53,000.00			53,000.00	1,060.00	

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

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

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

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

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

INTEREST ON NOTES -		UTILITY BUDGET
2014 Interest on Notes		1,060.00
Less: Interest Accrued to 12/31/13 (Trial Balance)		859.62
Subtotal		200.38
Add: Interest to be Accrued as of 12/31/14		1,074.52
Required Appropriation - 2014		1,274.90

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

N/A

DEBT SERVICE SCHEDULE FOR 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.								

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

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

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

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

**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

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

# SCHEDULE OF STATE LOAN PAYABLE

	Loan	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
			For Principal	For Interest/Fees
1	Sewer Utility Capital Fund:			
2	NJ Environmental Infrastructure Trust Loan 2005A #1	\$ 115,000.00	\$ 55,000.00	\$ 5,150.00
3				
4	NJ Environmental Infrastructure Trust Loan 2005A #2	96,485.16	47,417.00	-
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
	Total	\$ 211,485.16	\$ 102,417.00	\$ 5,150.00



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
							-	-
08-12 Sewer Lines and Pump Improvements	166,719.10						166,719.10	-
Total	70000-	166,719.10	-	-	-	-	166,719.10	-

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	372,790.56
Received from 2013 Budget Appropriation *	xxxxxxxxxx	
	xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx
		xxxxxxxxxx
Pump Station Improvements	60,855.01	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2013	311,935.55	xxxxxxxxxx
	372,790.56	372,790.56

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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
None				
	-	-	-	-

SEWER UTILITY CAPITAL FUND  
STATEMENT OF CAPITAL SURPLUS

N/A

YEAR 2013

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

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2013

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from 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 Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
- 2. Instructions and Certification
- 3, 3a, & 3b. Trial Balance - Current Fund
- 4. Trial Balance - Public Assistance Fund
- 5. Trial Balance - Federal and State Funds
- 6 & 6b. Trial Balance - Trust Funds / Schedule of Trust 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's
- 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.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 Taxes Appropriation.
- 26. Delinquent Taxes and Tax Title Liens
- 27. Foreclosed Property; Contract Sales; Mortgage Sales
- 28. Deferred Charges and List of Judgements-Current
- 29. Emergency-Tax Map; Revaluation: Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
- 30. Emergency-Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31 & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
- 32. Summary Statement of Debt Service Requirements - School - Type I and Current
- 33. Debt Service for Notes (Other than Assessment Notes)
- 34 & 34a. Debt Service for Assessment Notes
- 35 & 35a. Improvement Authorizations
- 36. Capital Improvement Fund
- 37. Down Payment
- 37. Capital Improvements Authorized in 2013
- 38. General Capital Surplus, Bond Covenants
- 39. Required Information (N.J.S.A. 52:27BB-55 as amended by chap. 211, P.L. 1981)

## UTILITIES ONLY

- 40. Instructions
- 55. Trial Balance - Utility Fund
- 56. Trial Balance - Utility Assessment Trust Funds
- 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 58. Utility Revenues and Appropriations
- 59. 2013 Utility Operations
- 60. Results of Operation, Operating Surplus and Analysis
- 61. Utility Accounts Receivable; Utility Liens
- 62. Deferred charges and List of Judgements-Utility
- 63. Summary Statement of Debt Service Requirements
- 64. Debt Service for Utility Notes Other than Utility Assessment Notes)
- 65. Debt Service for Utility Assessments Notes
- 66. Improvement Authorizations (Utility Capital)
- 67. Capital Improvement Fund and Down Payments
- 68. Utility Capital Improvements Authorized in 2013; Utility Capital Surplus