## CLERK

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

POPULATION LAST CENSUS		16,896	
NET VALUATION TAXABLE 2013		1,408,433,780	·····
MUNICODE	0310		

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

ANNUTA	TED 40A:5-1	[2, AS AME]	ENT REQUIREI NDED, COMBIN E DIRECTOR O	IED WITH I	NFORMA	TION REQUIR	EY STATUTES RED PRIOR TO RNMENT SERVICES
	Towns	hip	of	Del	ran	, County of	Burlington
	SI		OVER FOR INI DO NOT USE T			TIONS.	
		Date		Examine	d By:		
	1				Prelimina	ry Check	
	2				Examined		
I hereby certify that can be supported up	the debt sho	wn on Sheets y a register o	s 31 to 34a, 49 to or other detailed a Signature	51a and 63 to	65a are c	complete, were co	omputed by me and
			Name			Robert S Marron	ıe
			Title		Registe	red Municipal Ac	ecountant
			Email			rone@bowmanl	
(This must be signed	d by Chief Fi	nancial Offic	er, Comptroller	Auditor or Re	2		
REQUIRED CERT I hereby certify that (which I have not pr exact copy of the ori are correct, that no to are in proof; I furthe kept and maintained	I am respons epared) <del>[elin</del> ginal on file ransfers have r certify that	ible for filing inate one] are with the cler been made this statemen	g this verified And and information re- k of the governing to or from emerge	nual Financia quired also in g body, that a ency appropri	Il Stateme Icluded he Il calculat ations and	erein and that this tions, extensions I all statements co	Statement is an and additions ontained herein
Further, I do hereby	-			Linda Lew		,	am the Chief Financial
Officer, License # Delran		of the			vnship lington		of and that the
statements annexed l December 31, 2013, to the veracity of req ment Services, include	nereto and m completely i uired inform	ade a part he n compliance ation include	e with N.J.S. 40A d herein, needed	ments of the :5-12, as ame prior to certif	financial ended. I a fication by	lso give complete	Local Unit as at
	Signature		DIM	da li	<i>y</i> 7	1605	
	Title		/-	Chief Fina	ncial Offi	cer	
	Address		950 (	Chester Ave,		lew Jersey	
	Phone Numb				61-1136		
	Fax Number	·			64-7364		
	Email			llewis@delra	ıntownshi	p.org	<u>.</u>

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 Delran 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 ende December 31, 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

Robert S Marrone Registered Municipal Accountant Bowman & Company LLP (Firm Name) 601 White Horse Road (Address) Voorhees, New Jersey 08043 (Address) 856-435-6200 (Phone Number) Certified by me Rmarrone@bowmanllp.com (Email) This 21st day of February, 2014 856-435-0440 (Fax Number)

## UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

The undersigned certifies that the municipality has compiled 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:

R. HUGH ACCURLEY

Signature:

C. Nough M. Curley

Certificate #:

003014

Date:

FEB 28 2014

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

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

## CERTIFICATION OF QUALIFYING MUNICIPALITY

- 1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%
- 2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
- 3. The tax collection rate exceeded 90%
- 4. Total deferred charges did not equal or exceed 4% of the total tax levy;
- 5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
- 6. There was no operating deficit for the previous fiscal year.
- 7. The municipality did **not** conduct an accelerated tax sale 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:	Township of Delran
Chief Financial Officer:	Linda Lewis
Signature:	Sinda W Lice
Certificate #:	n-0545
Date:	2.28-14

## CERTIFICATION OF NON-QUALIFYING MUNICIPALITY The undersigned certifies that above and therefore does not qualify with N.J.A.C. 5:30-7.5. Municipality: Chief Financial Officer: Signature: Certificate #: Date:

21-600525
Fed I.D. #
Township of Delran
Municipality
Burlington
County

## Report of Federal and State Financial Assistance Expenditures of Awards

	Fiscal Year Ending:	Decembe	r 31, 2013	
	(1)	(2	2)	(3)
	Federal Programs Expended (administered by the State)	Prog	ate grams ended	Other Federal Programs Expended
TOTAL	\$ 52,327.74	\$5	7,986.78	\$
	Type of Audit requ	ired by OMB A	-133 and OMB 04	-04:
		Single Audit		
	I	Program Specific	e 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 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 governments. 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 governments.

Signature Of Chief Financial Officer

Date

## **IMPORTANT!**

## READ INSTRUCTIONS

## INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipality 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	
-	ere was no "utility fund" on the books of account and there was no
tility owned and operated by the	of
County of	_during the year 2013 and that sheets 40 to 68 are unnecessary.
I have therefore remov	ved from this statement the sheets pertaining only to utilities
	Signature
	Name
	Title
(This must be signed by the C pal Accountant.)	hief Financial Officer, Comptroller, Auditor or Registered Munici-
NOTE:	
When removing the u	ntility sheets, please be sure to refasten the "index" sheet (the last sheet
in the statement) in order to prov	vide 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 1,403,370,633 . with the requirement of N.J.S.A. 54:4-35, was in the amount of SIGNATURE OF TAX ASSESSOR Township of Delran MUNICIPALITY

Burlington

## 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	8,411,439.75	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions	2,743.10	
Receivables with Full Reserves:		
Delinquent Taxes	618,526.19	
Tax Title Liens	76,395.03	
Property Acquired by Taxes	282,015.00	
Contract Sales Receivable	_	:
Mortgage Sales Receivable	-	
Interfunds Receivable:		
Sewer Utility Operating Fund	275,733.82	
Trust Other Fund	17,391.06	
Sewer Utility Capital Fund	124,800.00	
Animal Control Fund	10,906.51	
Revenue Accounts Receivable	22,983.51	
Sub-total Receivables with Full Reserves	1,428,751.12	
D.C. LCI. (Cr.		
Deferred Charges (Sheets 28, 29 & 30)	12,000.00	
Deferred School Taxes (Sheets 13 & 14)		
Sub-total	9,854,933.97	

## 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		
The of Account	Debit	Credit
Totals from Sheet 3	9,854,933.97	_
Cash Liabilities:		
Appropriation Reserves		1,623,820.65
Due to State of New Jersey - Senior Citizens & Veterans Deductions		-
Local District School Tax Payable		+-
Reserve for Encumbrances		215,379.56
Regional School Tax Payable		_
Regional High School Tax Payable		-
County Taxes Payable		•
Due County for Added and Omitted Taxes		5,520.01
Special District Taxes Payable		<u> </u>
State Library Aid ( See Sheet 16 )		_
Interfund Payable - Due to General Capital Fund		48,580.85
Interfund Payable - Due to Clerk's Account		0.01
Due to State - Marriage Licenses & Construction Fees		5,880.00
Payroll Deductions Payable		49,128.68
Tax Overpayments		72,606.98
Due to Municipal Open Space Tax		382.40
Prepaid Licenses & Rent		17,545.00
Prepaid Taxes		208,259.91
Unallocated Receipts		105,204.76
Accounts Payable		148,000.00
Reserve for Master Plan & Codification of Ordinances		6,811.60
Reserve for Reassesment Program		11,276.73
Reserve for Tax Appeals		250,000.00
Sub-total Cash Liabilities C		2,768,397.14
Reserve for Receivables		1,428,751.12
School Taxes Deferred (Sheets 13& 14)		-
Fund Balance		5,657,785.71
Total	9,854,933.97	9,854,933.97

## POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2\*
AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Cash Public Assistance #1	-	
Cash Public Assistance #2		
,		
Total	_	

<sup>\*</sup> 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	152,724.52	
Federal and State Grants Receivable	155,059.30	·***
Reserve for Encumbrances		4,283.33
Appropriated Reserves for Federal and State Grants		298,500.49
Unappropriated Reserves for Federal and State Grants		5,000.00
		***************************************
		······································
Total	307,783.82	307,783.82

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2013

Title of Account	Dalit	
The officent	Debit	Credit
Trust Assessment Fund		
Cash	_	
Deferred Charges		
Assessment Bonds		-
Assessment Notes		•
Fund Balance	į	
Total Trust Assessment Fund		_
Animal Control Fund		
Cash	39,530.31	
Deferred Charges		
Interfund Payable - Due to Current Fund		10,906.51
Reserve for Animal Control Expenses		28,623.80
		20,020.00
Total Animal Control Fund	39,530.31	39,530.31

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Trust Other Fund		
Cash	1,968,976.77	
Deferred Charges	_	
Revenue Accounts Receivable - Outside Police	6,465.00	
Interfund Payable - Due to Sewer Utility Operating Fund		4,654.04
Interfund Payable - Due to Current Fund		17,391.06
Prepaid Fees - Outside Police		11,972.50
Due to Criminal Disposition		36,149.96
Accrued Wages Payable - Outside Police		3,350.00
RESERVE FOR POAA FUNDS		678.00
RESERVE FOR LAW ENFORCEMENT		35,130.37
RESERVE FOR POLICE UNCLAIMED FUNDS		4,806.50
RESERVE FOR PUBLIC DEFENDER		28,637.82
RESERVE FOR SUI		44,132.64
RESERVE FOR STREET OPENING DEPOSITS		29,557.91
RESERVE FOR MULTI-DWELLING DEP		14,645.51
RESERVE FOR OUTSIDE POLICE EMPLOYMENT		_
RESERVE FOR GREAT GRILL OFF		1,800.00
RESERVE FOR KENNETH JOHNSON MEMORIAL		319.23
RESERVE FOR BIKE PATROL		5,081.85
RESERVE FOR RECR CREDIT CARD PRO		7,619.60
RESERVE FOR DELRAN DAY DONATIONS		15,210.64
RESERVE FOR POLICE EMERGENCY EQUIP		1,555.47
RESERVE FOR ESCROW DEPOSITS		674,653.50
RESERVE FOR PERFORMANCE/MAINTENANCE		13,685.67
RESERVE FOR AFFORDABLE HOUSING		557,326.64
Deposits for Redemption of Tax Sale Certificates		39,282.86
Reserve for Tax Sale Premiums		427,800.00
		_
		-
Sub-total	1,975,441.77	1,975,441.77

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Trust Other Fund (Cont'd)		
Totals from Sheet 6i	1,975,441.77	1,975,441.77
	200	
Total Trust Other Fund	1,975,441.77	1,975,441.77

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Municipal Open Space Trust Fund		
Cash	1,930,097.46	
Interfund Receivable - Due From Current	382.40	
Interfund Payable - Due to General Capital		120,800.00
Reserve for Openspace		1,529,255.04
Reserve for the Payment of Debt		280,424.82
Total Municipal Open Space Trust Fund	1,930,479.86	1,930,479.86

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Remove Sheet if Unused		

## MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Y	'ear 2012:		(1)	\$	22,910.26
			(2)	\$ ×	25% 5,727.57
Municipal Public Defender Trust Cash Balan	ce December 31, 2013:		(3)	\$	28,637.82
Note: If the amount of money in a dedicated the amount which the municipality expended defender, the amount in excess of the amount Review Collection Fund administered by the	during the prior year prov nt expended shall be forw	iding the services arded to the Crimir	of a m nal Dis	unicipal pusposition ar	ıblic nd
Amount in excess of the amount expended:	3 - (1 +2) =		· • • • • • • • • • • • • • • • • • • •	\$	NONE
with the regulations governing Municipal Put	The undersigned certifies blic Defender as requ	s that the municipal uired under Public I			
	Chief Financial Officer:		Lin	da Lewis	<del>, , , , , , , , , , , , , , , , , , , </del>
	Signature:	5M	AA	W.	X UUS
	Certificate #:		r	n-0545	•
	Date:	<u> </u>	5 . 5	38-14	(

## **Schedule of Trust Fund Reserves**

Amount Dec. 31, 2012

	<u>Purpose</u>		Dec. 31, 2012 per Audit <u>Report</u>		Receipts	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
1.	See Attached	_\$	1,358,142.10	\$_	1,360,547.55	816,765.44	\$1,901,924.21
2.							<u> </u>
3.	***	<del>.</del> .		. <u> </u>			
4.				. <u> </u>			
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	and the second s						
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26.						*******	
27.				_			
	*****						*
30.				_			
	Totals:	\$ _	1,358,142.10		1,360,547.55	816,765.44	\$ 1,901,924.21

## TOWNSHIP OF DELRAN TRUST FUND

Statement of Miscellaneous Trust Reserves For Year Ended December 31, 2013

	ă	Balance Dec. 31, 201 <u>2</u>		Receipts	Disb	Disbursements	Due Cur	Due From (to) Current Fund	Accounts <u>Payable</u>	0 4 =	Cancelled Accounts <u>Payable</u>	Dec	Balance Dec. 31, 201 <u>3</u>
Street Opening Deposits NJ Unemployment Comp Insurance Planning Escrow Fund Deposits Affordable Housing Trust Funds	69	28,850.91 50,248.90 347,505.89 611.364.45	<del>6</del>	707.00 3,017.68 546,684.41 609.73	↔	16,912.40 219,536.80 54,647.54	€	7,778.46			↔		29,557.91 44,132.64 674,653.50 557.326.64
Reserve for Public Defender Fees Reserve for Credit Card Program Reserve for Parking Offense Adjudication Act		7,258.24 7,619.60		14,265.00		00.006		(6,489.96)	↔	40	4,504.54		28,637.82 7,619.60 678.00
Reserve for Tax Sale Premiums Delran Day Donations Deposits for Redemption of Tax Sale		177,700.00 10,009.58		438,400.00 6,300.00		188,300.00 1,098.94							427,800.00 15,210.64
Certificates Reserve for Performance/ Maintenance Escrows Reserve for Police Emergency		27,596.22		348,457.57		336,770.93							39,282.86 13,685.67
Service Equipment Service Equipment Reserve for Special Law Enforcement Reserve for Bike Patrol Reserve for Outside Police Employment Reserve for Multiple-Dwelling		1,741.41 33,057.17 9,287.78		2,073.20		185.94		3,350.00	(3,350.00)				1,555.47 35,130.37 5,081.85
Security Deposits Reserve for Kenneth Johnston Memorial Fund Reserve for Police Unclaimed Funds Reserve for Mayor's Great Grill Off		14,643.19 319.23 4,804.54 1,800.00		2.32									14,645.51 319.23 4,806.50 1,800.00

1,901,924.21

4,504.54 \$

(3,350.00) \$

4,638.50

822,558.48

1,360,547.55

1,358,142.10 \$

## Township of Delran, Muni Code: 0310

Sheet 7

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

	Balance	Dec. 31, 2013	XXXXX	f	1	•		r	XXXXX	ı	1	1	t	I .	ı	XXXXX	-	J	1	t
	Disbursements		XXXXX						XXXXX							XXXXX				•
			XXXXX						XXXXX							XXXXX				ı
			XXXXX					<del></del>	XXXXX						The state of the s	XXXXXX				1
RECEIPTS			XXXXX						XXXXXX							XXXXX				I
REC	Current	Budget	XXXXX						XXXXX							XXXXXX				
	Assessments	and Liens	XXXXX		1,7	14 m m m m m m m m m m m m m m m m m m m	THE		XXXXXX							XXXXX				-
Audit	Balance	Dec. 31, 2012			T provide			- Conditional Actor	XXXXX							XXXXX				
	Title of Liability to which Cash	and Investments are Pledged	Assessment Serial Bond Issues:		The state of the s				Assessment Bond Anticipation Note Issues:				The state of the s	Other Liabilities	Trust Surplus	Less Assets "Unfinanced"				Total

## POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

## AS AT DECEMBER 31, 2013

		<u> </u>
Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized		XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	***
Cash	3,003,569.65	
Deferred Charges	•	
Accounts Receivable - Due From State of NJ	24,364.97	
Interfund Receivable:		
Due From Current Fund	48,580.85	
Due From Sewer Utility Operating Fund	164,801.99	
Due From Open Space Trust Fund	120,800.00	
Deferred Charges to Future Taxation:		
Funded	7,213,000.00	******
Unfunded	7,131,578.36	
General Capital Bonds		7,213,000.00
Assessment Serial Bonds		_
Bond Anticipation Notes		6,595,450.00
Assessment Notes		
Loans Payable		-
Loans Payable		_
Improvement Authorizations - Funded		416,787.50
Improvement Authorizations - Unfunded		2,820,792.68
Capital Improvement Fund		117,852.33
Down Payments on Improvements		
Capital Surplus		50,212.40
Reserve for the Payment of Bonds		419,600.98
Other Reserves		72,999.94
Total	17,706,695.82	17,706,695.83
	21,700,000.02	17,700,033.03

## **CASH RECONCILIATION DECEMBER 31, 2013**

	Cash	on Deposit	Less Checks Outstanding	Cash Book Balance	
Current	231,956.32	8,252,936.20	73,452.77	8,411,439.75	
Trust - Assessment		0,202,200,20	73,132.77	3,111,137.73	
Trust - Dog License	50.00	39,480.31		39,530.31	
Trust - Other	30.00	2,010,035.21	41,058.44		
Capital - General		3,038,563.75	34,994.10	1,968,976.77	
Water - Operating Utility Operating		3,036,303.73	34,994.10	3,003,569.65	
		1			
Water - Capital Utility Capital	2.740.00	2 522 2 5 5	00.051.00		
Sewer Utility Operating	2,749.80	3,583,847.82	92,051.89	3,494,545.73	
Sewer Utility Capital	64,695.15	100,392.71		165,087.86	
Public Assistance #1**				-	
Public Assistance #2**				-	
Garbage District					
Federal and State Grant Fund		152,724.52		152,724.52	
Municipal Open Space Trust Fund		1,930,097.46		1,930,097.46	
Sewer Assessment Trust					
Water Assessment Trust				<b></b>	
				_	
				**	
				-	
				-	
				· -	
				_	
				_	
	:				
Total	299,451.27	19,108,077.98	241,557.20	19,165,972.05	

<sup>\* -</sup> Include Deposits In Transit

## **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 optywho prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature:	Malut & Meune	Title:	Registered Municipal Accountant

<sup>\*\* -</sup> Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

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

Beneficial Bank:	
Current Fund:	
Current Account	2,002,551,05
Payroll Account	2,802,551.27
Trust Other Fund:	176,172.77
Planning Escrow	2.842.00
Planning Escrow	3,843.28
Perf & Maint Escrow	677,082.82
Tax Lien	5,052.84
Sewer Utility Fund:	483,633.43
Utility Operating	451 422 46
Utility Revenue	451,432.40
Utility Escrow	1,102,818.78
NJ Cash Management Fund:	99,573.19
Current Fund:	100 642 56
Capital Fund:	110,643.56
TD Bank:	119,421.66
Current Fund:	
Current and Grant Account	5 226 074 42
Current Account Other	5,226,974.43
Payroll Account	4,012.87 95,305.82
Capital Fund:	95,503.82
Capital Account	2,919,140.61
BCBC Bond Account	2,919,140.61
Trust Fund:	1.40
Dog Trust	39,480.31
Open Space	1,930,097.46
Affordable Housing	558,645.84
Special Law Enforcement	35,130.37
SUI	18,180.94
Trust Other	156,494.26
Multi Dwelling	4,645.51
Perf & Maint Escrow	4,838.66
Police Unclaimed Funds	4,806.50
Tax Lien	43,886.59
Utility Fund:	.3,000,09
Utility Operating	1,767,700.45
Utility Revenue	97,627.84
Utility Escrow	64,695.16
Utility Capital	100,392.71
Wells Fargo:	100,002.71
Trust Fund:	
Multi Dwelling	10,000.00
Perf & Maint Escrow	3,794.17
Total	19,108,077.98

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

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

Balance from Sheet 9a	19,108,077.98
Take out sheet after printing if you do not have data entered on it.	
Total	19,108,077.98

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

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

Total from Sheet 9b	19,108,077.98
Take out sheet after printing if you do not have data entered on it.	
Total	19,108,077.98
	17,100,077.98

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.

Sheet 10

## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Balance Dec. 31, 2013	155,059.30	ŧ	1	•	•	•	•	•	•	•	ı	ı	ı	•	•	ı	1	r	155,059.30
																			-
			And and designated the comment of the contract																•
Received	81,418.35			5															81,418.35
2013 Budget Revenue Realized	159,087.61																		159,087.61
Balance Jan. 1, 2013	77,390.04											-							77,390.04
Grant														T .				THE STATE OF THE S	(Amaza)
	heď																		
	See Attached					She	et 10					į							Totals

TOWNSHIP OF DELRAN

**CURRENT FUND** 

Statement of Federal and State Grants Receivable

For the Year Ended December 31, 2013

Program

Local: Burlington County Homeland Security Grant

Federal:

**Bulletproof Vest Partnership Grant** 

Community Development Block Grant Alcohol Impaired Driving Countermeasures Incentive

Municipal Court - Alcohol Education and Rehabilitation Program

Body Armor Replacement Fund

Make It Click Grant

Recycling Tonnage Grant Safe and Secure Communities Program

Governor's Council on Drug Abuse- Municipal Drug Alliance

	\$ 2,787.38	65,000.00 600.00	68,387.38	6,550.07	2,944.26			46,684.00	30,493.59	86,671.92	\$ 155,059.30
\$ 25,000.00		4,400.00	4,400.00		3,924.95	4,000.00	24,093.40	20,000.00		52,018.35	\$ 81,418.35
1974		- 1	65,000.00	5,783.00	6,869.21	4,000.00	24,093.40	53,342.00		94,087.61	\$ 159,087.61
\$ 25,000.00	\$ 2,787.38	5,000.00	7,787.38	767.07				13,342.00	30,493.59	44,602.66	\$ 77,390.04
	25,000.00	25,000.00 \$ 25,000.00 \$ 2,787.38	25,000.00 \$ 25,000.00 \$ 25,000.00 \$ 2,787.38 \$ 65,000.00 \$ 4,400.00	25,000.00 \$ 25,000.00 \$ 2,787.38 \$ 65,000.00 4,400.00 6	25,000.00       \$ 25,000.00         2,787.38       \$ 65,000.00       4,400.00         7,787.38       65,000.00       4,400.00       6         767.07       5,783.00       6       6	25,000.00 \$ 25,000.00 \$ 2,787.38 \$ 65,000.00 4,400.00 6 7,787.38 65,000.00 4,400.00 6 767.07 5,783.00 6,869.21 3,924.95	25,000.00 \$ 25,000.00 \$  2,787.38 \$ 65,000.00 4,400.00 6  7,787.38 65,000.00 4,400.00 6  767.07 5,783.00 6,869.21 3,924.95 6  4,000.00 4,000.00	25,000.00 \$ 25,000.00 \$  2,787.38 \$ 65,000.00 4,400.00 6  7,787.38 65,000.00 4,400.00 6  767.07 5,783.00 4,000.00 4,000.00 24,093.40 24,093.40	25,000.00       \$ 25,000.00         2,787.38       \$ 65,000.00       4,400.00         5,000.00       4,400.00       65,000.00         7,787.38       65,000.00       4,400.00       6         767.07       5,783.00       4,000.00       6,869.21       3,924.95       6,869.21       3,924.95       6,869.21       24,000.00       4,000.00	25,000.00       \$ 25,000.00         2,787.38       \$ 65,000.00       4,400.00         5,000.00       4,400.00       6         7,787.38       65,000.00       4,400.00       6         767.07       5,783.00       4,000.00       4,000.00       4,000.00         24,093.40       24,093.40       24,093.40       46         13,342.00       53,342.00       20,000.00       46         30,493.59       30,493.59       30       30	25,000.00       \$ 25,000.00         2,787.38       \$ 65,000.00       4,400.00         5,000.00       4,400.00       65,000.00         7,787.38       65,000.00       4,400.00       66,869.21         767.07       5,783.00       4,000.00       4,000.00         24,093.40       24,093.40       24,093.40       46,000.00         24,693.59       24,093.40       20,000.00       46         30,493.59       30,493.59       86,007.61       52,018.35       86

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

		Transferre Budget Ap	Transferred from 2013 Budget Appropriations	Expended	pa		Balance
Grant	Jan. 1, 2013	Budget	Appropriation By 40A:4-87				Dec. 31, 2013
See Attached	190,773.55	157,903.32	93,018.35	143	143,194.73		298,500.49
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Total	190,773.55	157,903.32	93,018.35	. 143,	143,194.73	The state of the s	298,500.49

Sheet 11

## Township of Delran, Muni Code: 0310

Sheet 11a

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

	Balance Dec. 31, 2013	298,500.49	ı	1	ı	t	1	1	\$	ı	1	I	•	•	1	298,500.49
																•
													***************************************			B
	Expended	143,194.73													-	143,194.73
		1														į.
Transferred from 2013	Budget Appropriations udget Appropriation By 40A:4-87	93,018.35	,,,,													93,018.35
Transferred	Budget Ap Budget	157,903.32													1	157,903.32
	Balance Jan. 1, 2013	190,773.55														190,773.55
	Grant	Total From Page 11														Totals

## TOWNSHIP OF DELRAN CURRENT FUND

Statement of Appropriated Reserves for Federal and State Grants For the Year Ended December 31, 2013

		Transferred from		
	Balance <u>Dec. 31, 2012</u>	Budget Appropriations	Disbursed	Balance <u>Dec. 31, 2013</u>
l: Burlington County Homeland Security Grant	\$ 508.95		\$ 508.95	
deral: Community Development Block Grant		\$ 65,000.00		\$ 65,000.00
Municipal Court - Alcohol Education and Rehabilitation Program	61,109.17	5,783.00		66,892.17
Sovernor's Council on Drug Abuse - Municipal Drug Alliance	38,116.98			38,116.98
Body Armor Benjacement Funds	3,141.43	9,996.18	3,141.43	9,996.18
Social representations and security and secu	39,785.14	76,586.82	21,159.65	95,212.31
Coyoning Tollingge Claim		84,699.00	84,699.00	1
Jaid and Jeoule Communication of the Communication		4,000.00	3,850.00	150.00
Many I Olich Glalli Deluty Deletas Enforcement Great		4,856.67	4,200.00	656.67
Clean Communities Program	48,111.88		25,635.70	22,476.18
Total State	190,264.60	185,921.67	142,685.78	233,500.49
	\$ 190,773.55	\$ 250,921.67	\$ 143,194.73	\$ 298,500.49

Local:

## Sheet 12

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Dologo	Datance Dec. 31, 2013	5.000.00	1		1		and the state of t		T TAME	1		1			ı	5,000.00
											Printer					Ē.
		The state of the s		27.79							September 1		and the second			
																ı
Receints		159,087.61				177744			7					THE COLUMN TWO THE CO	a survivalita.	159,087.61
Transferred from 2013 Budget Appropriations	Appropriation By 40A:4-87	93,018.35														93,018.35
Transferred Budget Api	Budget	126,546.32														126,546.32
Balance	Jan. 1, 2013	65,477.06									,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					65,477.06
	Grant	See Attached	The state of the s					and the second s	- Control Cont							Totals

**TOWNSHIP OF DELRAN** 

**CURRENT FUND** 

Statement of Unappropriated Reserves for Federal and State Grants

For the Year Ended December 31, 2013

Federal and State Miscellaneous and State Miscellaneous Balance Grant Funds Revenue in Balance Dec. 31, 2012 Receivable 2013 Budget Dec. 31, 2013	\$ 65,000.00 \$ 65,000.00	Program         5,783.00         5,783.00         5,783.00           \$ 9,856.67         4,856.67         \$ 5,000.00		7	65,477.06 94,087.61 154,564.67 5,000.00
<u>Program</u> Federal:	Community Development Block Grant State:	Municipal Court - Alcohol Education and Rehabilitation Program Drunk Driving Enforcement Grant	Body Armor Replacement Fund Make It Click Grant	Recycling Tonnage Grant Safe and Secure Communities Program	Total State

## \*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2013		xxxxxxxx	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	-
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002-00	XXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXX	
Levy Calendar Year 2013		XXXXXXXX	28,770,728.00
Paid		28,770,728.00	XXXXXXXX
Balance December 31, 2013		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00	-	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00	-	xxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-school	ols, transfer to	28,770,728.00	28,770,728.00

Board of Education for use of local schools

## **MUNICIPAL OPEN SPACE TAX**

		Debit	Credit
Balance January 1, 2013	85045-00	XXXXXXXX	797.66
2013 Levy	85105-00	XXXXXXXX	325,000.00
Added and Omitted Levy		xxxxxxxx	289.06
Interest Earned		xxxxxxxx	
Expenditures		325,704.32	XXXXXXXX
Balance December 31, 2013	85046-00	382.40	XXXXXXXX
		326,086.72	326,086.72

<sup>#</sup> Must include unpaid requisitions

## **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

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

## **REGIONAL HIGH SCHOOL TAX**

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

## **COUNTY TAXES PAYABLE**

		Debit	Credit
Balance January 1, 2013		XXXXXXXX	XXXXXXXX
County Taxes	80003-01	xxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxx	8,261.50
2013 Levy		XXXXXXXX	XXXXXXXX
General County	80003-03	xxxxxxxx	5,326,613.42
County Library	80003-04	xxxxxxxx	484,337.46
County Health		xxxxxxxx	
County Open Space Preservation		xxxxxxxx	239,386.39
Due County for Added and Omitted Taxes	80003-05	xxxxxxxx	5,520.01
Paid		6,058,598.77	XXXXXXXX
Balance December 31, 2013		xxxxxxxx	XXXXXXXX
County Taxes		-	XXXXXXXX
Due County for Added and Omitted Taxes		5,520.01	XXXXXXXX
		6,064,118.78	6,064,118.78

## **SPECIAL DISTRICT TAXES**

			Debit	Credit
Balance January 1, 2013		80003-06	xxxxxxxx	
2013 Levy: (List Each Type of D	strict Tax Separately	- see Footnote)	XXXXXXXX	xxxxxxx
Fire - 1	81108-00	1,884,897.20	XXXXXXXX	XXXXXXXX
Sewer -	81111-00		XXXXXXXX	XXXXXXXX
Water ~	81112-00		XXXXXXXX	xxxxxxx
Garbage -	81109-00		XXXXXXXX	XXXXXXXX
Open Space -	81105-00		XXXXXXXX	XXXXXXXX
			XXXXXXXX	xxxxxxx
			XXXXXXXX	XXXXXXXX
Total 2013 Levy		80003-07	XXXXXXXX	1,884,897.20
Paid		80003-08	1,884,897.20	XXXXXXXX
Balance December 31, 2013		80003-09	-	
			1,884,897.20	1,884,897.20

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	xxxxxxxx	
State Library Aid Received in 2013	80004-02	XXXXXXXX	
Expended	80004-09		xxxxxxxx
Balance December 31, 2013	80004-10	<del>-</del>	
RESERVE FOR EXPENSE OF PARTICIPA	TION IN FREE COUNT	- Y LIBRARY WI	- TH STATE AII
RESERVE FOR EXPENSE OF PARTICIPA Balance January 1, 2013		-	TH STATE AII
RESERVE FOR EXPENSE OF PARTICIPA  Balance January 1, 2013  State Library Aid Received in 2013	TION IN FREE COUNT	- Y LIBRARY WI XXXXXXXX	TH STATE AII
RESERVE FOR EXPENSE OF PARTICIPA  Balance January 1, 2013  State Library Aid Received in 2013  Expended  Balance December 31, 2013	80004-03 80004-04	- Y LIBRARY WI XXXXXXXX	

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

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

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004-07	XXXXXXXX	
State Library Aid Received in 2013	80004-08	XXXXXXXX	
Expended	80004-15		XXXXXXXX
Balance December 31, 2013	80004-16	_	
	THE STATE OF THE S	•	*

## STATEMENT OF GENERAL BUDGET REVENUES 2013

Source		Budget -01	Realized -02	Excess or Deficit*
Surplus Anticipated	80101-	2,700,000.00	2,700,000.00	_
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated:		XXXXXXXX	XXXXXXXX	XXXXXXXXX
Adopted Budget		2,082,000.00	2,294,664.56	212,664.56
Added by N.J.S. 40A:4-87: (List on 17a)	······	XXXXXXX	XXXXXXXX	XXXXXXXXX
		93,018.35	93,018.35	•
Total Miscellaneous Revenue Anticipated	80103-	2,175,018.35	2,387,682.91	212,664.56
Receipts from Delinquent Taxes	80104-	365,000.00	593,561.17	228,561.17
				-
Amount to be Raised by Taxation:		XXXXXXXX	XXXXXXXX	XXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	10,649,000.00	XXXXXXXX	XXXXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXXX	XXXXXXXXX
Total Amount to be Raised by Taxation	80107-	10,649,000.00	12,379,347.83	1,730,347.83
		15,889,018.35	18,060,591.91	2,171,573.56

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXX	47,058,119.37
Amount to be Raised by Taxation		xxxxxxxx	XXXXXXXX
Local District School Tax	80109-00	28,770,728.00	XXXXXXXX
Regional School Tax	80119-00	•	XXXXXXXX
Regional High School Tax	80110-00	-	XXXXXXXXX
County Taxes	80111-00	6,050,337.27	XXXXXXXX
Due County for Added and Omitted Taxes	80112-00	5,520.01	XXXXXXXX
Special District Taxes	80113-00	1,884,897.20	XXXXXXXX
Municipal Open Space Tax	80120-00	325,289.06	XXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXX	2,358,000.00
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or)	80116-00	12,379,347.83	XXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxx	
* These items are applicable only when there is no "Amount to be Raised by Taxation	n" in the "Budget"	49,416,119.37	49,416,119.37

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
Recycling Tonnage Grant	24,093.40	24,093.40	-
Community Development Block Grant	65,000.00	65,000.00	4
Body Armor Grant	3,924.95	3,924.95	-
			_
			_
			-
			_
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			_
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			_
			_
			_
			_
			_
Total (Sheet 17)  I hereby certify that the above list of Chapter 159 insertions of rev	93,018.35	93,018.35	-

I hereby certify that the above list of Chapter 159 inser	rtions of revenue hav	e been realized in cash or l	have received written
notification of the award of public or private revenue.	These insertions me	et the statutory requiremen	ts of N.J.S.A. 40A:4-87 and
matching funds have been provided if applicable.	/	•	

CFO Signature: Madd W. M. L.

## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted		80012-01	15,796,000.00
2013 Budget - Added by N.J.S. 40A:4-87		80012-02	93,018.35
Appropriated for 2013 (Budget Statement Item 9)		80012-03	15,889,018.35
Appropriated for 2013 Emergency Appropriation (Budget Statement Item	9)	80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	15,889,018.35
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	15,889,018.35
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	11,907,195.13	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,358,000.00	
Reserved	80012-10	1,623,820.65	
Total Expenditures		80012-11	15,889,015.78
Unexpended Balances Canceled (see footnote)		80012-12	2.57

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

## **RESULTS OF 2013 OPERATION**

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxx	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	212,664.56
Delinquent Tax Collections	80013-02	XXXXXXXX	228,561.17
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	1,730,347.83
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXX	2.57
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	167,001.63
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxx	-
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxx	
Sale of Municipal Assets		xxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	xxxxxxx	904,305.67
Prior Years Interfunds Returned in 2013	80013-06	xxxxxxx	230,291.83
		XXXXXXXX	
		XXXXXXXX	
		xxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 1	3 & 14)	XXXXXXXX	xxxxxxx
Balance January 1, 2013	80013-07	•	xxxxxxx
Balance December 31, 2013	80013-08	XXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXX	xxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxx
			XXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXX
Interfund Advances Originating in 2013	80013-12	215,035.55	XXXXXXXX
Prior Year Senior & Vetern Deductions Disallowed		5,500.00	xxxxxxx
Refund of Prior Year Revenue		4,465.00	XXXXXXXX
			xxxxxxx
			xxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,248,174.71	XXXXXXXX
		3,473,175.26	3,473,175.26

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Comcast Cable Fees	\$55,042.18
Copies	40.12
NSF Fee	781.15
CCO Fees	277.00
Unclaimed Court Fees	10.00
Unclaimed Bail	361.00
Fingerprints	370.00
Clerk Report	947.50
Clerk MRNA	25.90
Clerk Elections	640.00
ЛF Reimbursement Sewer	5,632.12
2012 Audit Analysis TD	797.66
T/C Report Property Maintenance	1,725.00
Restitution Copeland	325.61
Clear Channel Reimbursement	6,830.00
Mulch, Tire and Stump Receipts	4,130.50
2012 Refund League of Municipalities	50.00
2011 Scibal Reimbursement	1,000.00
Payment Hurricane Sandy Bundle 21	8,727.41
Payment Hurricane Sandy Bundle 24	43,600.33
State of New Jersey Inspection Fine	2,793.00
Tahoe Police Reimbursement	500.00
Police Report	20.00
Recycled Oil - Lorco	954.50
Adminstrative Fee for SC and Veterans	3,362.88
Range Rent - Jr. Marksman	1.00
Tax Receipts	8,916.09
Fees & Permits MRNA	20.00
Certificate of Redemption Fee	25.00
Miscellaneous	\$19,095.68
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	167,001.63

## **SURPLUS - CURRENT FUND YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxx	5,109,611.00
2.		XXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXX	3,248,174.71
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	2,700,000.00	xxxxxxxx
5. Amount Appropriated in the 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXX
6.			xxxxxxxx
7. Balance December 31, 2013	80014-05	5,657,785.71	xxxxxxxx
		8,357,785.71	8,357,785.71

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

		of 43 ce	
Cash		80014-06	8,411,439.75
Investments		80014-07	-
Sub Total			8,411,439.75
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	2,768,397.14
Cash Surplus		80014-09	5,643,042.61
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	2,743.10	
Deferred Charges #	80014-12	12,000.00	
Cash Deficit #	80014-13		
Total Other Assets		80014-14	14,743.10
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "C	OTHER ASSETS	80014-15	5,657,785.71

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, 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	\$ 45,814,706.41
	or (Abstract of Ratables)		82113-00	
2	. Amount of Levy Special District Taxes		82102-00	1,884,897.20
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	40,785.89
	. Subtotal 2013 Levy  Reductions due to tax appeals **		47,740,389.50	
	. Total 2013 Tax Levy		82106-00	47,740,389.50
6	Transferred to Tax Title Liens		82107-00	17,114.34
7.	Transferred to Foreclosed Property		82108-00	
8.	Remitted, Abated or Canceled		82109-00	46,629.60
9.	Discount Allowed		82110-00	
10	Collected in Cash: In 2012	82121-00	199,172.87	
	In 2013 *	82122-00	46,684,529.30	
	R.E.A.P. Revenue	82124-00		
	State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	174,417.20	
	Total to Line 14	82111-00	47,058,119.37	
11.	Total Credits		_	47,121,863.31
12.	Amount Outstanding December 31, 2013		83120-00	618,526.19
13.	Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is 98.57%  82112-00			
Note:If r	nunicipality conducted Accelerated Tax Sale or Tax	k Levy Sale ch	eck here \$ Com	plete Sheet 22a
14.	Calculation of Current Taxes Realized in Cash:			
	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		-	47,058,119.37
	To Current Taxes Realized in Cash (Sheet 17)			47,058,119.37
	In showing the above percentage the following shoul Where Item 5 shows \$1,500,000.00, and Item 10 sho the percentage represented by the cash collections we \$1,049,977.50 / \$1,500,000 or .699985. The correct be shown as Item 13 is 69.99% and not 70.00%, nor	ws \$1,049,977 ould be percentage to	7.50,	
# Note:	On Item 1 if Duplicate (Analysis) Figure is used; be senior Citizens and Veterans Deductions.	sure to include	:	
* Include ** Tax ar	overpayments applied as part of 2013 collections. opeals pursuant to R.S. 54:3-21 et seg and/or R S 54	:48_1 et cea c	inpoved by	

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) Othizing 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	xxxxxxxx	XXXXXXXX
Due From State of New Jersey	1,970.03	XXXXXXXX
Due To State of New Jersey	xxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	26,750.00	xxxxxxx
3. Veterans Deductions Per Tax Billings	152,250.00	XXXXXXXX
4. Sr. Citizens & Veterns Deductions Allowed By Tax Collector	4,500.00	XXXXXXXX
5.		
6.		
7. Sr. Citizens & Veterns Deductions Disallowed By Tax Collector	xxxxxxxx	9,082.80
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxx	5,500.00
9. Received in Cash from State	xxxxxxxx	168,144.13
10.	Amount of the second of the se	
11.		
12. Balance December 31, 2013	xxxxxxxx	XXXXXXXX
Due From State of New Jersey	xxxxxxxx	2,743.10
Due To State of New Jersey	-	XXXXXXXX
	185,470.03	185,470.03

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

Line 2	26,750.00
Line 3	152,250.00
Line 4	4,500.00
Sub-Total	183,500.00
Less: Line 7	9,082.80
To Item 10, Sheet 22	174,417.20

## SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

	Debit	Credit	
Balance January 1, 2013	XXXXXXXX	250,000.00	
Taxes Pending Appeals	250,000.00	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		XXXXXXXX	xxxxxxxx
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxx	
Cash Paid to Appellants (Including 5% Interest from D	ate of Payment)		XXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Inte	rest)		XXXXXXXX
Balance December 31, 2013		250,000.00	XXXXXXXX
Taxes Pending Appeals*	250,000.00	xxxxxxxx	XXXXXXXX
Interest Earned on Taxes Pending Appeals	- -	xxxxxxx	XXXXXXXX
* Includes State Tax Court and County Board of Taxati Appeals Not Adjusted by December 31, 2013	on	250,000.00	250,000.00

## COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2013 MUNICIPAL BUDGET

			YEAR 2013	YEAR 2012
Total General Appropriations for Item 8 (L) (Exclusive of Reserve)		nt 80015-	13,438,000.00	xxxxxxx
Local District School Tax -	Actual	80016-		27,540,677.50
And the second s	Estimate**	80017-	28,091,491.05	xxxxxxx
3. Regional School District Tax -	Actual	80025-		
	Estimate*	80026-	-	xxxxxxxx
4. Regional High School Tax -	Actual	80018-		
School Budget	Estimate*	80019-		XXXXXXXX
5. County Tax	Actual	80020-		6,359,625.13
	Estimate*	80021-	6,980,000.00	XXXXXXXX
6. Special District Taxes	Actual	80022-		1,787,461.00
	Estimate*	80023-	1,788,710.90	xxxxxxxx
7. Municipal Open Space Tax	Actual	80027-		325,000.00
	Estimate*	80028-	325,000.00	xxxxxxxx
8. Total General Appropriations & G		80024-01	50,623,201.95	
Less: Total Anticipated Revenues     Municipal Budget (Item 5)		80024-02	5,147,000.00	
10. Cash Required from 2013 Taxes  Local Municipal Budget and	Other Taxes	80024-03	45,476,201.95	
11. Amount of item 10 Divided by Equals Amount to be Raised by 7	95.07% Paxation (Percentage	[820034-04]		
used must not exceed the applical		90004.00	47 004 004 00	
shown by Item 13, Sheet 22)		80024-05	47,834,201.95	I
Analysis of Item 11:  Local District School Tax  (Amount Shown on Line 2	Above)	28,091,491.05	* Must not be stated     actual Tax of year	in an amount less than 2012.
Regional School District Tax				
(Amount Shown on Line 3 Regional High School Tax		-	proposed budget s	n an amount less than submitted by the Local
(Amount Shown on Line 4 County Tax	Above)	_	8	on to the Commissioner anuary 15, 2012 (Chap.
(Amount Shown on Line 5	Above)	6,980,000.00	136, P.L. 1978).	Consideration must be
Special District Tax (Amount Shown on Line 6	Above)	1,788,710.90	given to calendar	year calculation.
Municipal Open Space Tax (Amount Shown on Line 7	Above	325,000.00		
() MINORIL GROWN OIL DIRE /		323,000.00		
Tax in Local Municipal Budget		10,649,000.00		
Total Amount (see Line 11)		47,834,201.95		
12. Appropriation: Reserve for Unco Statement, Item 8 (M) (Item		80024-06	2,358,000.00	
Computation of "Tax in Local M  Item 1 - Total General Appro	unicipal Budget"	50024 00	13,438,000.00	Note: The amount of
	-			anticipated rev-
Item 12 - Appropriation: Res	serve for Onconected Taxes		2,358,000.00	enues (Item 9) may never exceed
Less: Item 9 - Total Anticip	gated Revenues	en e	15,796,000.00	the total of Items 1 and 12.
Amount to be Raised by Taxation	· animum.	7	5,147,000.00	
Amount to be Raised by Taxation	ii iii iviumeipai buuget 80024-0		10,649,000.00	J

## **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)	
	TIMES: % of increase of Amount to be Raised by Taxes over Prior Year % [(2014 Estimated Total Levy - 2013 Total Levy)/2013 Total Levy]  Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]	\$
E.	Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)	\$
201	4 Reserve for Uncollected Taxes Appropriation Calculation (Actual)	
1.	Subtotal General Appropriations (item8(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			667,819.12	XXXXXXXX
	A. Taxes	83102-00	608,538.43	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83103-00	59,280.69	XXXXXXXX	XXXXXXXX
2.	Canceled:			XXXXXXXX	XXXXXXXX
	A. Taxes		83105-00	XXXXXXX	20,477.26
	B. Tax Title Liens		83106-00	XXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:			XXXXXXXX	XXXXXXXX
*	A. Taxes		83108-00	XXXXXXXX	
	B. Tax Title Liens		83109-00	XXXXXXXX	
4.	Added Taxes		83110-00	5,500.00	XXXXXXXX
5.	Added Tax Title Liens		83111-00		XXXXXXXX
6.	Adjustment between Taxes (Other than curre and Tax Title Liens:	ent year)		XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX
	A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXX	
	B. Tax Title Liens - Transfers from Tax	tes	83107-00		XXXXXXXX
7.	Balance Before Cash Payments			XXXXXXXX	652,841.86
8.	Totals			673,319.12	673,319.12
9.	Balance Brought Down			652,841.86	XXXXXXXX
10.	Collected:			XXXXXXXX	593,561.17
	A. Taxes	83116-00	593,561.17	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83117-00		XXXXXXXX	XXXXXXXX
11.	Interest and Costs - 2013 Tax Sale		83118-00		XXXXXXXX
12.	2013 Taxes Transferred to Liens		83119-00	17,114.34	XXXXXXXX
13.	2013 Taxes		83123-00	618,526.19	XXXXXXXX
14.	Balance December 31, 2013			XXXXXXXX	694,921.22
	A. Taxes	83121-00	618,526.19	XXXXXXXX	XXXXXXXX
	B. Tax Title Liens	83122-00	76,395.03	XXXXXXXX	XXXXXXXX
15.	Totals			1,288,482.39	1,288,482.39
			L=		·······

16.	Percentage of Cash Collections to Adjusted Amount Our	tstanding	
	(Item No. 10 divided by Item No. 9) is 90.9	2%	
17.	Item No. 14 multiplied by percentage shown above is	631,819.55	and represents th
	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	282,015.00	XXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXX	XXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXX
5A.	84102-00		XXXXXXXX
5B.	84105-00	XXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXX	
8. Sales		XXXXXXXX	XXXXXXXX
9. Cash *	84109-00	XXXXXXXX	
10. Contract	84110-00	XXXXXXXX	
11. Mortgage	84111-00	XXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXX	
13. Gain on Sales	84113-00		xxxxxxx
14. Balance December 31, 2013	84114-00	XXXXXXXX	282,015.00
	en e	282,015.00	282,015.00

## **CONTRACT SALES**

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

## **MORTGAGE SALES**

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

Amount in

Amount

Balance

Amount

Dec. 31, 2012

Caused By

		per Audit <u>Report</u>	2013 Budget	Resulting from 2013	as at <u>Dec. 31, 2013</u>
1.	Emergency Authorization - Municipal*	\$5,000.00	\$5,000.00	\$	
2.	Emergency Authorizations - Schools	\$		\$	
3.	Deficit from Operations	\$	\$	\$	\$ -
4.		\$	\$	\$	\$ -
	Sub-total Current Fund	\$5,000.00	\$ 5,000.00		\$
5.	Capital -	\$	\$	\$	_ \$
6.	Trust Assessment	\$	\$		
7.	Animal Control Fund	\$	\$	. \$	_ \$
8.	Trust Other	\$	\$		\$
9.		\$	\$		\$ -
	<u>Date</u>		<u>Purpose</u>		<u>Amount</u>
			rurpose		
	2				\$ \$
		****			_
	4				- \$ \$
	<u> </u>				\$
	JUDGEMENTS ENT				ATISFIED
					*
	<u>In Favor of</u>	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2014
	<u>In Favor of</u>			***************************************	in Budget of <u>Year 2014</u>
	*****	44.4		\$	in Budget of <u>Year 2014</u>
	1			\$\$	<u>Year 2014</u>

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

Balance	Dec. 31, 2013	12,000.00	•	ı	t	ı	ı	l	To the state of th	ı	1	12,000.00	THE RESERVE THE PROPERTY OF TH
REDUCED IN 2013	Canceled by Resolution												80026-00
REDUCE	By 2013 Budget	4,000.00										4,000.00	80025-00
Balance	Dec. 31, 2012	16,000.00										16,000.00	!
Not Less Than 1/5 of Amount	Authorized*	4,000.00										4,000.00	
Amount		20,000.00										20,000.00	
Purpose		Reassessment										Totals	
Date		10/25/11											

Sheet 29

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

<sup>\*</sup> 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., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Balance	Dec. 31, 2013	1	1	1	1	1	1	1	1	ī	1		A CONTRACTOR OF THE CONTRACTOR
REDUCED IN 2013	Canceled by Resolution	man (Ario gamana) (Ario gamana) (Ario gamana)									August and the second of the s	ľ	80028-00
REDUCE	By 2013 Budget				THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRE							•	80027-00
Balance	Dec. 31, 2012	angeneral de la casa de la										ı	A de la companya de l
Not Less Than 1/3 of Amount	Authorized*											1	The state of the s
Amount												•	
Purpose												Totals	· · · · · · · · · · · · · · · · · · ·
Date					and the second								

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.A. 40A:4-55.13 et seq are recorded on this page

Chief Financial Officer

Sheet 30

<sup>\*</sup> 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.

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

MUNICIPAL GENERAL CAPITAL BONDS

		Debit	Credit		1 Debt rvice
Outstanding January 1, 2013	80033-01	XXXXXXXX	8,428,000.00		
Issued	80033-02	xxxxxxxx			
Paid	80033-03	1,215,000.00	XXXXXXXX		
Outstanding December 31, 2013	80033-04	7,213,000.00	XXXXXXXX		
2014 Bond Maturities - General C	anital Bonds	8,428,000.00	8,428,000.00 80033-05 \$		804,000.00
2014 Interest on Bonds *	391001 2501100	80033-06			804,000.00
ASSES	SSMENT S	ERIAL BONDS			
Outstanding January 1, 2013	80033-07	XXXXXXXX			
Issued	80033-08	XXXXXXXX			
Paid	80033-09		XXXXXXXX		
Outstanding December 31, 2013	80033-10		xxxxxxx		
		•	•		
2014 Bond Maturities - Assessmer	nt Bonds		80033-11 \$		
2014 Interest on Bonds		80033-12			
Total "Interest on Bonds - Debt Se	rvice" (*Item	s)	80033-13 \$		304,775.00
LIST O	F 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

MUNICIPAL\_\_\_LOAN

		Debit	Credit		Debt vice
Outstanding January 1, 2013	80033-01	xxxxxxx			
Issued	80033-02	xxxxxxxx	,		
Paid	80033-03		XXXXXXXX		
Outstanding December 31, 2013	80033-04	_	xxxxxxxx		
2014 Loan Maturities	and the second		80033-05 \$		
2014 Interest on Loans			80033-06 \$		
Total 2014 Debt Service for		Loan	80033-13 \$		_
		LOAN			
Outstanding January 1, 2013	80033-07	XXXXXXXX			
Issued	80033-08	XXXXXXXX	:		
Paid	80033-09		XXXXXXXX		
Outstanding December 31, 2013	80033-10	_	XXXXXXXX		
2014 Loan Maturities		-	80033-11 \$		
2014 Interest on Loans		·	80033-12 \$		
Total 2014 Debt Service for		Loan	80033-13 \$		-
LIST	OF LOANS I	SSUED DURING			
Purpose		2014 Maturity	Amount Issued	Date of Issue	Interest Rate
		-			
	/ materials (united the state of the state o				
	Total				

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

## TYPE I SCHOOL TERM BONDS

		Debit		Credit		2014 Serv	
Outstanding January 1, 2013	80034-01	XXXXXXXX			į		
Paid	80034-02			XXXXXXXX			
Outstanding December 31, 2013	80034-03	_		XXXXXXXX	_		
2014 Bond Maturities - Term Bon	ds	80034-04	\$				
2014 Interest on Bonds * TYPE	I SCHOOL	80034-05 SERIAL BON	\$ <b>VD</b>				
Outstanding January 1, 2013	80034-06	XXXXXXXX					
Issued	80034-07	XXXXXXXX					
Paid	80034-08			xxxxxxx	_		
	A CONTRACTOR OF THE CONTRACTOR						
Outstanding December 21, 2012	80024.00			*****			
Outstanding December 31, 2013	80034-09	-		XXXXXXXX			
	ĮL				<b>≓</b> l		
2014 Interest on Bonds *		80034-10	\$				
	ıds	80034-10	\$	80034-11	\$		
2014 Bond Maturities - Serial Bon			\$		\$		
2014 Bond Maturities - Serial Bon	School Debt S	ervice" (*Items)		80034-12	\$	13	-
2014 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S	School Debt S	ervice" (*Items)	CD	80034-12	\$	of	Interest Rate
2014 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF	School Debt S	ervice" (*Items)  S ISSUE  2014 Maturity	CD	80034-12  DURIN  Amount Issued	G 20 Date	of	
2014 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF	School Debt S	ervice" (*Items)  S ISSUE  2014 Maturity	CD	80034-12  DURIN  Amount Issued	G 20 Date	of	
2014 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose	BOND	ervice" (*Items)  S ISSUE  2014 Maturity	CD	80034-12  DURIN  Amount Issued	G 20 Date	of	Interest Rate
2014 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose  Total	BOND  80035-	ervice" (*Items) PS ISSUE 2014 Maturity -01	ED	80034-12  DURIN  Amount Issued -02	G 20 Date Issu	of le	
2014 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose	BOND  80035-	ervice" (*Items) PS ISSUE 2014 Maturity -01	ED	80034-12  DURIN  Amount Issued -02	Date Issu	of le	Rate
2014 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose  Total	BOND  80035-	ervice" (*Items) PS ISSUE 2014 Maturity -01	ED RRR	Amount Issued -02  ENT FUND DE Outstanding Dec. 31, 2013	Date Issu	of lee  LY 2014 Ir Requir	Rate
2014 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose  Total  2014 INTERES	BOND  80035- T REQUIR	ervice" (*Items) S ISSUE 2014 Maturity -01	ED RRR	Amount Issued -02  ENT FUND DE Outstanding Dec. 31, 2013	Date Issu BT ON	of lee LY 2014 Ir Requir	Rate
2014 Bond Maturities - Serial Bon Total "Interest on Bonds - Type I S  LIST OF  Purpose  Total  2014 INTERES*	School Debt S BOND  80035- T REQUIR	ervice" (*Items)  S ISSUE  2014 Maturity -01  EMENT - CUI  80036-	ED	Amount Issued -02  ENT FUND DE Outstanding Dec. 31, 2013	Date Issu BT ON	LY 2014 Ir Requir	Rate
Total  2014 INTERES  1. Emergency Notes 2. Special Emergency No	BOND  80035- TREQUIR  otes	ervice" (*Items)  S ISSUE  2014 Maturity -01  EMENT - CUI  80036- 80037- 80038-	ED	Amount Issued -02  ENT FUND DE Outstanding Dec. 31, 2013	Date Issu  BT ON	of le LY 2014 Ir Requir	Rate
2014 Bond Maturities - Serial Bon  Total "Interest on Bonds - Type I S  LIST OF  Purpose  Total  2014 INTERES"  1. Emergency Notes 2. Special Emergency Notes 3. Tax Anticipation Note	BOND  80035- TREQUIR  otes  s te and County	ervice" (*Items)  S ISSUE  2014 Maturity -01  EMENT - CUI  80036- 80037- 80038-		Amount Issued -02  ENT FUND DE Outstanding Dec. 31, 2013	Date Issu  BT ON	LY 2014 Ir Requir	Rate

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate	2014 Budget Requirement	Requirement	Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2013	Maturity	Interest	For Principal	For Interest **	(Insert Date)
1. 2009-14 Various Road Improvements	477,800.00	12/22/2010	365,020.00	11/7/2014	1.00%	20,100.00	3,650.20	11/7/2014
2. 2009-19 Acquisition of Equipment	123,500.00	12/22/2010	118,270.00	11/7/2014	1.00%	12,000.00	1,182.70	11/7/2014
3. 2010-1 Various Road Improvements	877,000.00	12/22/2010	279,190.00	11/7/2014	1.00%	10,500.00	2,791.90	11/7/2014
4. 2010-11 Various Improvements	309,700.00	11/14/2011	296,100.00	11/7/2014	1.00%	4,500.00	2,961.00	11/7/2014
5. 2011-03 Purchase of Land	72,200.00	11/14/2011	72,200.00	11/7/2014	1.00%	914.00	722.00	11/7/2014
6. 2011-07 Open Space Purchase of Land	227,500.00	11/14/2011	227,500.00	11/7/2014	1.00%	2,880.00	2,275.00	11/7/2014
7. 2011-09 Various Improvements	199,500.00	11/14/2011	193,360.00	11/7/2014	1.00%	4,958.00	1,933.60	11/7/2014
8. 2011-11 Various Road Improvements	570,190.00	11/14/2011	570,190.00	11/7/2014	1.00%	19,662.00	5,701.90	11/7/2014
9. 2011-18 Open Space Recreational	1,852,500.00	11/14/2011	1,852,500.00	11/7/2014	1.00%	63,880.00	18,525.00	11/7/2014
10. 2011-20 Various Road Improvements	66,500.00	11/13/2012	66,500.00	11/7/2014	1.00%	2,294.00	665.00	11/7/2014
11. 2012-4 Various Improvements	950,000.00	11/13/2012	950,000.00	11/7/2014	1.00%		9,500.00	11/7/2014
12. 2012-8 Various Road Improvements	161,520.00	11/13/2012	161,520.00	11/7/2014	1.00%		1,615.20	11/7/2014
13. 2012-9 Various Road Improvements	200,000.00	11/13/2012	200,000.00	11/7/2014	1.00%		2,000.00	11/7/2014
14. 2012-13 Various Road Improvements	93,100.00	11/13/2012	93,100.00	11/7/2014	1.00%		931.00	11/7/2014
15. 2012-10 Various Road Improvements	200,000.00	11/13/2012	200,000.00	11/7/2014	1.00%		2,000.00	11/7/2014
16. 2013-9 Various Capital Improvements	950,000.00	11/8/2013	950,000.00	11/7/2014	1.00%		9,500.00	11/7/2014
Total	7,331,010.00		6,595,450.00			141,688.00	65,954.50	
Memo: Designate all "Capital Notes" issued under N.J.S. 40A.2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.	.S. 40A:2-8(b) with "C".	Such notes must be retired	l at the rate of 20% of the o	riginal amount issue	i annually.	80051-01	80051-02	Ī

Memo: Refunding Bond Anticipation Notes should be separately listed and totaled. Memo: Type I School Notes should be separately listed and totaled.

## (Do not crowd - add additional sheets)

Township of Delran, Muni Code: 0310

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 \* " 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. written intent of permanent financing submitted with statement.

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

7	Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate	2014 Budget	2014 Budget Requirement	Interest Computed to
***************************************		Issued	Issue*	Outstanding Dec. 31, 2013	Maturity	Interest	For Principal	For Interest **	(Insert Date)
1.									the space of
2.							THE PARTY NAMED IN COLUMN TO SERVICE OF THE PA		
3.				ANTICAL LA					
4.									
5.								Actual Report Control Control	
.9									The second secon
She									
∞i et 34									
9.	, , , , , , , , , , , , , , , , , , , ,								
10.	, contract of the contract of	T T T T T T T T T T T T T T T T T T T	***************************************						
11.									
12.									
13.									
14.									West of the Control o
	Total	•		•			ţ		
MEMO: *Sec	MEMO: *See Sheet 33 for clarification of "Original Date of Issue"	ite of Issue"				T I I I I I I I I I I I I I I I I I I I	80051-01	80051-02	Control of the contro

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

What is a second of the second			
Purpose	Amount of Obligation	2014 Budget	2014 Budget Requirement
	Outstanding Dec. 31, 2013	For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
2,	The state of the s	The state of the s	
3.			
4,			
5.			
ed Sub-total			
다 화 Leases approved by LFB prior to July 1, 2007			
2.			
3.			
4.			
5.			
Sub-total			
Total	•	1	F
		80051-01	80051-02

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

CONT AND AND AND A	,	1						
IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2013	uary 1, 2013	2013		Expended	Authorizations	Balance - December 31, 2013	mber 31, 2013
not merely designate by a code number.	Funded	Unfunded	Authorizations		•	Canceled	Funded	Unfunded
See Attached	556,080.65	3,561,449.59	1,000,000.00		1,779,237.56	100,712.50	416,787.50	2,820,792.68
The second of th								
			1000		and the first of the second		Annual Property and Annual	
The state of the s							7,7	The first transfer of
								The state of the s
70.00								
7.7.00.00								
- Property and the second seco								
						THE PARTY OF THE P		Michigan Company
						- Washington		- The state of the
The state of the s								
	556,080.65	3,561,449.59	1,000,000.00	·	1,779,237.56	100,712.50	416,787.50	2,820,792.68

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2013	wary 1, 2013	2013		Expended	Authorizations	Balance - December 31, 2013	nber 31, 2013
not merely designate by a code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
Totals from Sheet 35	556,080.65	3,561,449.59	1,000,000.00	•	1,779,237.56	100,712.50	416,787.50	2,820,792.68
			To you no be about a				- The state of the	
The state of the s								
						The state of the s		
THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS O								
Total 70000-	556,080.65	3,561,449.59	1,000,000.00	I	1,779,237.56	100,712.50	416,787.50	2,820,792.68
Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization	"Improvement" which rep	resents a funding or refund	fing of an emergency aut	horization	AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA			

Sheet 35a

TOWNSHIP OF DELRAN GENERAL CAPITAL FUND Schedule of Improvement Authorizations For the Year Ended December 31, 2013

(Continued)

TOWNSHIP OF DELRAN GENERAL CAPITAL FUND Schedule of Improvement Authorizations For the Year Ended December 31, 2013

đ	Unfunded	187.00		327,216.24		152,088.89	177,396.00				858,863.84
Ralance	Funded	↔	\$ 65,000.00		30,000.00				87,853.50		
	Canceled										
Expended	(Reimbursed)	\$ 4,278.85		74,900.11		93,813.56	18,482.00	170,721.00	146.50	93,611.25	141,136.16
	Authorizations										\$ 1,000,000.00
ance	Unfunded	\$ 4,465.85		402,116.35		161,528.03	195,878.00	170,721.00		93,100.00	
Bala	Funded		\$ 65,000.00		30,000.00	84,374.42			88,000.00	511.25	
Ordinance	Amount	70,000.00	65,000.00	1,000,000.00	30,000.00	245,902.45	200,000.00	200,000.00	88,000.00	98,000.00	1,000,000.00
Ö	<u>Date</u>	10-25-11	1-24-12	6-26-12	7-24-12	8-28-12	8-28-12	8-28-12	9-25-12	9-25-12	5-28-13
	Description	Various Roadway Improvements	Open Space Acquisition of Real Property	Various Improvements	Open Space Improvements to Fields	Reconstruction of Haines Mill Road	Sidewalk Construction & Installation	Reconstruction of Haines Mill Road	Open Space Upgrades to Swedes Lake Outfall	Improvements to River Drive Outfall	Various Capital Improvements and Acquisition of Capital Equipment
Authorization	Number	2011-20	2012-1	2012-4	2012-6	2012-8	2012-9	2012-10	2012-12	2012-13	2013-9

\$ 556,080.65 \$ 3,561,449.59 \$ 1,000,000.00 \$ 1,779,237.56 \$ (100,712.50) \$ 416,787.50 \$ 2,820,792.68

## **GENERAL CAPITAL FUND**

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	xxxxxxxx	17,852.33
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXX	50,000.00
Received from 2013 Open Space Budget Appropriation		XXXXXXXX	100,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement I	Fund) 80031-03	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary	y Costs:	xxxxxxxx	xxxxxxx
			XXXXXXXX
			XXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	50,000.00	XXXXXXXX
			XXXXXXXX
Balance December 31, 2013	80031-05	117,852.33	XXXXXXXX
		167,852.33	167,852.33

<sup>\*</sup> 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	XXXXXXXX	
Received from 2013 Budget Appropriation *	80030-02	xxxxxxxx	
Received from 2013 Emergency Appropriation *	80030-03	xxxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXX
			XXXXXXXX
Balance December 31, 2013	80030-05	-	XXXXXXXX
		-	-

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

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

## GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
2013-9 Various Capital Improvements and Acquisition of Equipment		950,000.00	50,000.00	50,000.00
				·
Total 80032-00	1,000,000.00	950,000.00	50,000.00	50,000.00

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	XXXXXXXX	50,212.40
Premium on Sale of Bonds		XXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXX
Balance December 31, 2013	80029-04	50,212.40	XXXXXXXX
		50,212.40	50,212.40

## 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 of Chapter 77, Article VI-A, P.L. 1945, with Covenant or Cover Outstanding December 31, 2013	r
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 Le	vy for the	Year 2013 was			\$_	47,740,389.50
	2.	Amount of It	em 1 Colle	ected in 2013 (*)	\$	47,058,119.37		
	3.	Seventy (70)	percent of	Item 1			\$_	33,418,272.65
	(*)	Including prep	oayments a	nd overpayments a	pplied.			
B.							· · · · · · · · · · · · · · · · · · ·	
	1.		rities of bo Answer YE	onded obligations of Sor NO	r notes f	all due during t YES	he yea	r 2013?
	2.	Have paymer		ade for all bonded o	bligatio		on or	before
		A	answer YE	S or NO:		YES	If an	swer is "NO" give details
	N 1977 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	N	OTE: If	answer to Item Bl	is YES	then Item B2	must	be answered
C. bon bud	ded c get fo	bligations or n	otes excee	required to be included 25% of the total of Answer YES or No	of approp	ne 2014 budget oriations for ope NO	for the erating	e liquidation of all purposes in the
D.								
	1.	Cash Deficit	2012				\$_	
	2.		ax Levy for	or all purposes:		<del></del>	\$_	-
	3.	Cash Deficit	2013				\$_	
	4.		ax Levy fo	or all purposes:		=	\$_	<del>-</del>
E.		Unpaid		2012		2013	<del></del>	Total
1	. Stat	e Taxes	\$		\$		\$_	•
2	. Cou	inty Taxes	\$.		\$	5,520.01	\$_	5,520.01
3	. Am	ounts due Spec	ial District	:s				
			\$		\$	-	\$_	_
4	. Am	ounts due Scho	ol District	s for Local School	Гах			
			\$		\$	•	\$_	-

## SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

## **UTILITIES ONLY**

Note:

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

## POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2013

## **Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
WATER UTILITY OPERATING FUND		
Cash	**	
Investments		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)	-	
Cash Liabilities:		
Appropriation Reserves		-
Accrued Interest on Bonds, Loans and Notes		•
Sub-total Cash Liabilities C		**
Reserve for Consumer Accounts and Lien Receivable		_
Fund Balance		-
Total Water Utility Operating Fund	_	_

## POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2013

## **Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
WATER UTILITY CAPITAL FUND		
Cash	•	
Investments		
Deferred Charges (Sheet 48)	•	
Bond Anticipation Notes Payable		-
Loans Payable		•
Loans Payable		•
Serial Bonds Payable		<u>.</u>
Improvement Authorizations:		
Funded		-
Unfunded		<u>-</u>
Capital Improvement Fund		-
Capital Surplus		_
Estimated Proceeds Bonds and Notes		XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	
Total Water Utility Capital Fund	_	-

## POST CLOSING TRIAL BALANCE <u>UTILITY ASSESSMENT TRUST FUNDS</u>

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

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Cash	_	
Assessment Notes		
Assessment Serial Bonds		_
Fund Balance		- International
		-
	-	•

## ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Balance	Dec. 31, 2013	XXXXXX	,	•	•	ı	•	XXXXXX	B	ţ.	1	1	1	1	XXXXXXX	•	•	•	•
Disbursements		XXXXXX						XXXXXX							XXXXXX				1
		XXXXXX						XXXXXXX				•			XXXXXX				t
		XXXXXX						XXXXXX							XXXXXX				-
RECEIPTS		XXXXXX						XXXXXX							XXXXXX				E
R	Operating Budget	XXXXXX					:	XXXXXX							XXXXXX		-		ı
	Assessments and Liens	XXXXXX						XXXXXX		:				in a second	XXXXXX				3
Audit Balance	Dec. 31, 2012	XXXXXX						XXXXXX	i de la companya de l	North Mary State Control					XXXXXX				•
Title of Liability to which Cash	and Investments are Pledged	Assessment Serial Bond Issues:		The state of the s				Assessment Bond Anticipation Note Issues:					Other Liabilities	Trust Surplus	Less Assets "Unfinanced"				

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

### **BUDGET REVENUES**

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

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

### STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

### STATEMENT OF 2013 OPERATION

### WATER UTILITY

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

Section 2 should be filled out in every case.

### **SECTION 1:**

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:	xxxxxx	•
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	-	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures  Less: Deferred Charges Included In  Above "Total Expenditures"	- I	
Total Expenditures - As Adjusted		_
Excess		
Budget Appropriation - Surplus (General Budget) **		
Balance of "Results of 2013 Operation" Remainder= ("Excess in Operations" - Sheet 46)		
Deficit		•
Anticipated Revenue - Deficit (General Budget) **  Balance of "Results of 2013 Operation"  Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)		
GEOTION 2		

### **SECTION 2:**

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

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

<sup>\*\*</sup>Items must be shown in same amounts on Sheet 44.

### **RESULTS OF 2013 OPERATIONS - WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxx	
Unexpended Balances of Appropriations	xxxxxx	•
Miscellaneous Revenue Not Anticipated	xxxxxx	-
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxx	
Deficit in Anticipated Revenue	-	XXXXXX
		xxxxxx
Operating Deficit - to Trial Balance	XXXXXX	-
Excess in Operations - to Operating Surplus		XXXXXX
*See <u>restriction</u> in amount on Sheet 45, SECTION 2	-	***

### **OPERATING SURPLUS - WATER UTILITY**

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

### **ANALYSIS OF BALANCE December 31, 2013**

(FROM WATER UTILITY - TRIAL BALANCE)

		<u> </u>
Cash		-
Investments		-
Interfund Accounts Receivable		
Subtotal		No.
Deduct Cash Liabilities Marked with "C" on Trial Balance		-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		-
Other Assets Pledged to Operating Surplus*		
Deferred Charges #	_	
Operating Deficit #	-	
Total Other Assets		
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGE	ET.	_

<sup>\*</sup> In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would be also pledged to cash liabilities.

### SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance	December 31, 2012		\$	
Increase	d by:			
	Water Rents Levied		\$	
Decreas	ed by:			
	Collections	\$		
	Overpayments applied	\$		
	Transfer to Water Liens	\$		
	Other	\$	····	
			\$	-
Balance	December 31, 2013		\$	
	SCHEDULE OF WATER UTILIT	Y LIENS		
Balance	SCHEDULE OF WATER UTILIT December 31, 2012	Y LIENS		
Balance	December 31, 2012	Y LIENS	5	
	December 31, 2012	Y LIENS	5	
	December 31, 2012 d by:	Y LIENS	5	
	December 31, 2012 d by: Transfers from Accounts Receivable	Y LIENS	5	
	December 31, 2012 d by:  Transfers from Accounts Receivable Penalties and Costs	Y LIENS	5	
	December 31, 2012 d by:  Transfers from Accounts Receivable  Penalties and Costs  Other	Y LIENS	\$	_
Increase	December 31, 2012 d by:  Transfers from Accounts Receivable  Penalties and Costs  Other	Y LIENS	\$	
Increase	December 31, 2012 d by:  Transfers from Accounts Receivable  Penalties and Costs  Other	Y LIENS	\$	_
Increase	December 31, 2012 d by:  Transfers from Accounts Receivable  Penalties and Costs  Other  ed by:  Collections	Y LIENS	\$	

### **DEFERRED CHARGES**

- MANDATORY CHARGES ONLY -

### WATER UTILITY FUND

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

	Caused by	Amount Dec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013	Balance as at Dec. 31, 2013
I.	Emergency Authorization - *	\$	\$	\$	\$
2.		\$	\$	\$	\$
3.		<u> </u>	\$	_ \$	\$
4.		\$	\$	\$	\$
5.	Deficit in Operations	. \$	\$	\$	\$
	Total Operating		\$	_ \$	\$
6.		\$	\$	\$	
7.		\$	_ \$	\$	_ \$
8.		\$	\$	\$	\$
	Total Capital	\$	_ \$	\$	\$ -
1	<u>Date</u>		Purpose		<u>Amount</u>
2					\$
3					_
4					\$
5					\$
	JUDGEMENTS EN  In favor of On				
1.				····	10012014
2.				¢	
3.				•	
4.				\$	

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

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	11	Debt vice
Outstanding January 1, 2013	XXXXXX			
Issued	XXXXXX			
Paid		XXXXXX		
Outstanding December 31, 2013	_	XXXXXX		
	•	-		
2014 Bond Maturities - Assessment Bonds		\$		
2014 Interest on Bonds *				
WATER	UTILITY CAPITA	AL BONDS	ę.	
Outstanding January 1, 2013	XXXXXX			
Issued	XXXXXX		NAME OF THE PARTY	
Paid		XXXXXX		
Outstanding December 31, 2013	-	XXXXXX		
2014 Bond Maturities - Capital Bonds	•	- \$		
2014 Interest on Bonds *				
INTEREST ON BO	ONDS - WATER	UTILITY BUDGE	ET .	
2014 Interest on Bonds (*Items)		_		
Less: Interest Accrued to 12/31/2013 (Trial Balance	ce)		-	
Subtotal		_		
Add: Interest to be Accrued as of 12/31/2014				
Required Appropriation 2014		\$		_
	ONDS ISSUED D			
Purpose	2014 Maturity	Amount Issued	Date of	Interest
			Issue	Rate
	-			

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

WATER	UTILITY	LOA	N

	Debit	Credit		Debt
Outstanding January 1, 2013	XXXXXX			
Issued	XXXXXX			
Paid		XXXXXX	-	
Outstanding December 31, 2013	_	XXXXXX		
2014 Loan Maturities	_			
2014 Interest on Loans *	\$		W-1-1-1	
WATER UTII		LOAN		
Outstanding January 1, 2013	XXXXXX			
Issued	XXXXXX			
Paid		XXXXXX		
			Andrew Programmer	
Outstanding December 31, 2013	_	xxxxxx		
2014 Loan Maturities	_	\$		
2014 Interest on Loans *	\$			
INTEREST ON LOA	ANS - WATER UI	TILITY BUDGET		
2014 Interest on Loans (*Items)	\$	_		
Less: Interest Accrued to 12/31/2013 (Trial Balan	ce) \$			
Subtotal	\$	-		
Add: Interest to be Accrued as of 12/31/2014	\$			
Required Appropriation 2014		\$		-
LIST OF LOA	ANS ISSUED DUF	RING 2013		
Purpose	2014 Maturity	Amount Issued	Date of	Interest
			Issue	Rate
		-		

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

Title or Purpose of Issue												
Title or Purpose of Issue Amount Date of Note	Interest Computed to	(Insert Date)										
Title or Purpose of Issue         Original Amount Date of Amount Issue**         Original Original Of Note of Note of Of Outstanding Date of Original Onits and Issue of	set Requirement	For Interest **										1
Title or Purpose of Issue Amount Date of Amount Issued Issued Issued Issued Issued Issued Outstanding Maturity Dec. 31, 2013  Maturity Dec. 31, 2013  Dec. 31, 2013  Maturity Of Maturity Of Maturity Issued	2014 Budg	For Principal										•
Title or Purpose of Issue Amount Date of Original Amount Issue* Outstanding Dec. 31, 2013    September 1	Rate of	Interest										
Title or Purpose of Issue Amount Date of Issue I	Date of	Maturity										
Title or Purpose of Issue Amount Issued	Amount of Note	Outstanding Dec. 31, 2013	The state of the s									ı
Title or Purpose of Issue	Original Date of	Issue*										
	Original Amount	Issued										•
	Title or Purpose of Issue	7	1.	2.	3.	4.	5.	6.	7.	8.	9.	

, identify each note.
identify
ere is more than one utility in the municipality, is
in th
utility
one
than
more
e ss
If there is
mportant:

Sheet 50

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

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

All notes with an original date of issue of 2011 or prior require one legal payable installment to be budgeted if it Add: Interest to be Accrued as of 12/31/2014 is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER UTLITY BUDGET

2014 Interest on Notes

Less: Interest Accrued to 12/31/2013 (Trial Balance) \$ 
Subtotal \$ 
Add: Interest to be Accrued as of 12/31/2014 \$ 
Required Appropriation - 2014 \$ -

## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

		1						
Title or Purpose of Issue	Original Amount	Original Date of	Amount	Date	Rate	2014 Bud	2014 Budget Requirement	Interest
	Issued	Issue*	Outstanding Dec. 31, 2013	Maturity	Interest	For Principal	For Interest	(Insert Date)
1.							The state of the s	
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9,								
10.								
1								
12.								
13.								
14.	The state of the s		in majori vergani microsta.					
15.			1			1	į	
Immording If thous is more than one willity in the annuisingity identific such	tiliter in the manner of	ar identify and another						

Sheet 51

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 IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

3	ed			*****			 				ı	-
mber 31, 201	Unfunded											
Balance - December 31, 2013	Funded										1	The state of the s
<u> </u>												
Authorizations	Canceled										•	
Expended	4										•	
											1	
2013	Authorizations										•	
uary 1, 2013	Unfunded										ţ	The state of the s
Balance - January 1, 2013	Funded	The state of the s									ı	
IMPROVEMENTS Specify each authorization by purpose. Do	not merely designate by a code number.										Total	This

Sheet 52

### WATER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

### WATER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

### WATER UTILITY CAPITAL 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
Total		_	-	-

### WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR 2013**

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

### **POST CLOSING**

TRIAL BALANCE

### SEWER

### **UTILITY FUND**

### AS AT DECEMBER 31, 2013

OPERATING AND CAPITAL SECTIONS
(Separately Stated)

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

Title of Account	Debit	Credit
SEWER UTILITY OPERATING FUND		
Cash	3,494,545.73	
Investments		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	962,244.02	
Liens Receivable	_	
Due From Tax Title Lien Trust	4,654.04	
Due From Sewer Capital Fund	17.42	
Deferred Charges (Sheet 62)	_	<u> </u>
Cash Liabilities:		
Appropriation Reserves		600,396.51
Accrued Interest on Bonds, Loans and Notes		•
Reserve for Encumbrances		45,184.43
Prepaid Sewer Rents		10,910.53
Prepaid Connection Fees		14,076.00
Developers' Escrow Deposits		83,852.33
Due To Capital Fund		164,801.99
Due To Current Fund		275,733.82
Sub-total Cash Liabilities C		1,194,955.61
Reserve for Consumer Accounts and Lien Receivable		962,244.02
Fund Balance		2,304,261.58
Total Operating Fund	4,461,461.21	4,461,461.21

### **POST CLOSING**

### TRIAL BALANCE SEWER UTILITY FUND

AS AT DECEMBER 31, 2013
OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
SEWER UTILITY CAPITAL FUND		The state of the s
Cash	165,087.86	
Investments		
Deferred Charges (Sheet 62)		
Final Control of the Local Con		
Fixed Capital Authorized And Completed	29,387,658.59	
Fixed Capital Authorized and Uncompleted	2,764,000.00	
Reserve for Amortization		29,547,858.59
Bond Anticipation Notes Payable		•
Loans Payable		_
Loans Payable		*
Serial Bonds Payable		-
Improvement Authorizations:		
Funded		-
Unfunded		2,518,836.74
Capital Improvement Fund		125,000.00
Capital Surplus		233.70
Due to Current Fund		124,800.00
Due to Sewer Operating		17.42
Estimated Proceeds Bonds and Notes	2,479,000.00	XXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	2,479,000.00
Total Capital Fund	34,795,746.45	34,795,746.45

### POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Cash		
`		
Assessment Notes	1	-
Assessment Serial Bonds		-
Fund Balance		_
	_	-

Township of Delran, Muni Code: 0310

Sheet 57

ANALYSIS OF

SEWER

UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash	Audit Balance		RECI	RECEIPTS			Disbursements	Balance Dec. 31, 2013
and Investments are Pledged	Dec. 31, 2012	Assessments and Liens	Operating Budget		and the state of t			`
Assessment Serial Bond Issues:	XXXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
e de la companya de l								•
								•
The second secon								To the state of th
The state of the s								E
				te "vur'nde ee ee die eeu				1
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
et 57								,
The state of the s			THE THE PARTY OF T					ı
To company of the second of th								E
To provide the second s								ı
Other Liabilities				:				1
Trust Surplus								r
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								•
								ı
								1
	ı	г	1	•	1	•	E	,
And Mary Mark Adversary or the Control of the Contr	The same of the sa	A STATE OF THE PERSON NAMED OF THE PERSON NAME					TALL TALLED BUTTER BUTT	The state of the s

### **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			-
Rents		2 206 000 00	2 664 742 97	250 542 05
Miscellaneous		3,306,000.00 25,000.00	3,664,743.87 15,196.13	358,743.87 (9,803.87)
Interest on Deliquents		25,000.00	61,747.13	36,747.13
Added by N.J.S. 40A:4-87 (List)		XXXXXX	XXXXXX	- XXXXXX
				-
Subtotal		3,356,000.00	3,741,687.13	385,687.13
Deficit (General Budget) **	07			
	08	3,356,000.00	3,741,687.13	385,687.13

<sup>\*\*</sup>Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXX
Adopted Budget		3,356,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		3,356,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		3,356,000.00
Deduct Expenditures:		
Paid or Charged	2,744,998.07	
Reserved	600,396.51	
Surplus (General Budget) **		
Total Expenditures		3,345,394.58
Unexpended Balance Canceled (See Footnote)  FOOTNOTES - RE: OVEREXPENDITURES:		10,605.42

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 "Over expenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

### **STATEMENT OF 2013 OPERATION**

SEWER	UTIL	TTV

NOTE: 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)" "Surplus (General Budget)" Section 2 should be filled out in every case.	or an item of appropriation	on
SECTION 1:		
Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	3,741,687.1	3
Miscellaneous Revenue Not Anticipated 2012 Appropriation Reserves Canceled *	58,870.0	0
(Excess Revenue Realized)	177,196.6	5
Total Revenue Realized		3,977,753.78
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	2,744,998.0	
Reserved	600,396.5	1
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	143,103.0	0
Overexpenditure of Appropriation Reserves		
Total Expenditures Less: Deferred Charges Included In Above "Total Expenditures"	3,488,497.5	8
Total Expenditures - As Adjusted		3,488,497.58
Excess	n	489,256.20
Budget Appropriation - Surplus (General Budget) **  Remainder = Balance of Results of 2013 Operation  ("Excess in Operations" - Sheet 60)	489,256.20	
	107,630.2	<u></u>
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 TI	HE

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	177,196.65	
Less: Anticipated Deficit in 2012 Budget - Amount Received		
and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		177,196.65

<sup>\*\*</sup>Items must be shown in same amounts on Sheet 58.

	Debit	Credit
Excess in Anticipated Revenues	xxxxxx	385,687.13
Unexpended Balances of Appropriations	xxxxxx	10,605.42
Miscellaneous Revenue Not Anticipated	xxxxxx	58,870.00
Unexpended Balances of 2012 Appropriation Reserves*	xxxxxx	177,196.65
Cash Refund of Prior Year's Revenue	143,103.00	
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	xxxxxx	
Excess in Operations - to Operating Surplus	489,256.20	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	632,359.20	632,359.20

**OPERATING SURPLUS -**

SEWER

**UTILITY** 

	Debit	Credit
Balance January 1, 2013	xxxxxx	1,815,005.38
Excess in Results of 2013 Operations	xxxxxx	489,256.20
Amount Appropriated in 2013 Budget - Cash	-	xxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxx
Balance December 31, 2013	2,304,261.58	xxxxxx
	2,304,261.58	2,304,261.58

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

Cash	3,494,545.73
Investments	-
Interfund Accounts Receivable	4,671.46
Subtotal	3,499,217.19
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,194,955.61
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	2,304,261.58
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	-
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET	2,304,261.58

<sup>\*</sup> In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities

SCHEDULE OF	SEWER	_UTILITY ACCOUNTS RECI	EIVABLE
Balance December 31, 2012		\$_	895,064.24
Increased by:			
SEWER	_Rents Levied	\$	3,793,670.78
Decreased by:  Collections		\$3,718,191.00	
Overpayments applie	d	\$	
Transfer to	Liens		
Other	Liens	\$	
Other		\$	
		\$_	3,726,491.00
Balance December 31, 2013		\$_	962,244.02
SCHE	DULE OF	SEWER LIENS	
Balance December 31, 2012		\$_	
Increased by:			
Transfers from Accou	ınts Receivable	\$	
Penalties and Costs		\$	
Other		\$	
		\$	-
Decreased by:		` <del>-</del>	
Collections		\$	
Other		\$	
		\$	*
Balance December 31, 2013		\$	_

### **DEFERRED CHARGES**

- MANDATORY CHARGES ONLY -

### **SEWER**

### **UTILITY FUND**

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

	Caused by	Amount Dec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013	Balance as at Dec. 31, 2013
l.	Emergency Authorization - *	\$	\$	\$	\$
2.		\$	\$	\$	\$
3.		\$	\$	\$	_ \$ <u> </u>
4.		\$	\$	\$	_ \$ <del>-</del>
5.	Deficit in Operations	\$	\$	\$	\$
	Total Operating	\$	\$	\$	\$ <u> </u>
6.		\$	\$	\$	\$ <u> </u>
7.		\$	\$		_ \$
8.		\$	\$	\$	_ \$
	Total Capital	\$	\$		\$ -
	FUNDED OR REF	CINDED CINDE.			
	<u>Date</u>		Purpose	J OI(11.5.5. 40	Amount
1.				5 OK 11.0.5. 40	
1 2				J OR 11.0.5. 40	Amount
1 2 3	·			J OK 11.0.5. 40	Amount \$
2	·		Purpose		<u>Amount</u> \$
3.	·		Purpose		<u>Amount</u> \$\$  \$\$
2 3 4 5 5 .	JUDGEMENTS ENTER	RED AGAINST	MUNICIPALIT  Date Entered	TY AND NOT  Amount  \$	Amount  \$  \$  \$  \$  \$  \$  SATISFIED  Appropriated for in Budget of Year 2014
2 3. 4. 5.	JUDGEMENTS ENTER	RED AGAINST	MUNICIPALIT  Date Entered	TY AND NOT  Amount  \$	Amount  \$  \$  \$  \$  \$  \$  SATISFIED  Appropriated for in Budget of Year 2014

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

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	ll .	· Debt vice
Outstanding January 1, 2013	xxxxxx			
Issued	xxxxxx			
Paid		XXXXXX		
Outstanding December 31, 2013		XXXXXX		
2014 Bond Maturities - Assessment Bonds 2014 Interest on Bonds *		<u> </u>		·
SEWER	UTILITY CAPIT	AL BONDS		
Outstanding January 1, 2013	XXXXXX	380,000.00		
Issued	XXXXXX	,		
Paid	380,000.00	XXXXXX		
Outstanding December 31, 2013	-	XXXXXX	nana para para para para para para para	
2014 Bond Maturities - Capital Bonds	380,000.00	380,000.00		
2014 Interest on Bonds *		φ	<u></u>	<b>~</b>
INTEREST ON BONDS	S- SEWER	UTILITY BUDGI	ET	
2014 Interest on Bonds (*Items)		•		
Less: Interest Accrued to 12/31/2013 (Trial Ba	ılance)	-		
Subtotal		-		
Add: Interest to be Accrued as of 12/31/2014		•		
Required Appropriation 2014		\$		-
LIST OF I	BONDS ISSUED DU	JRING 2013		
Purpose	2014 Maturity	Amount Issued	Date of	Interest
			Issue	Rate

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

SEWER UTILITY LOAN

	Debit	Credit	!!	Debt vice
Outstanding January 1, 2013	xxxxxx			
Issued	xxxxxx			
Paid		XXXXXX		
Outstanding December 31, 2013		XXXXXX		
	-	•		
2014 Loan Maturities 2014 Interest on Loans *	\$	\$		
SEWER	UTILITY LOAN			
Outstanding January 1, 2013	XXXXXX	108,833.42		
Issued	xxxxxx			
Paid	108,833.42	XXXXXX		
Outstanding December 31, 2013	-	XXXXXX		
	108,833.42	108,833.42		
2014 Loan Maturities		\$		-
2014 Interest on Loans *	\$	•		
INTEREST ON LOANS -	SEWER	UTILITY BUDG	ET	
2014 Interest on Loans (*Items)	\$	**		
Less: Interest Accrued to 12/31/2013 (Trial Bala	nce) \$	-		
Subtotal	\$	•		
Add: Interest to be Accrued as of 12/31/2014	\$	-		
Required Appropriation 2014		\$		<u>-</u>
LIST OF LOA	ANS ISSUED DURI	NG 2013		
Purpose	2014 Maturity	Amount Issued	Date of	Interest
			Issue	Rate
i i				
	-			

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

Date Rate 2014 Budget Rec	Maturity Interest For Principal For Interest									
Original Amount Date of of Note										
Original Amount	Issued									
Title or Purpose of Issue		2.	3,	4.	5.	.9	7.	8.	9.	

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

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

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

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

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

INTEREST ON NOTES - UTILITY BUDGET	ET
 2014 Interest on Notes	\$
 Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$
Subtotal	-
 Add: Interest to be Accrued as of 12/31/2014	<del>59</del>
 Required Appropriation - 2014	1

### DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate	2014 Budget	2014 Budget Requirement	Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2013	Maturity	Interest	For Principal	For Interest **	(Insert Date)
1,								
2.								
3.								
4.								
5.								
9								
∞; et 65								
9.								
10.								
* Committee of the comm							:	
12.		i de la companya de l						
13.								W
14.	Constitution of the Consti						, distribution of the state of	
15.			1			ı	ŧ	
4	1,11,4	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -				ingress ment defensive beda de	- Annual - A	

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".

(Do not crowd - add additional sheets)

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation	2014 Budget	2014 Budget Requirement
	Outstanding Dec. 31, 2013	For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total	•	-	•
Leases approved by LFB prior to July 1, 2007			
2.			
3.			
4.			
5.			
Sub-total	•	1	•
Total	1	1	,
	Fundamental property and the state of the st	80051-01	80051-02

Sheet 65a

### UTILITY CAPITAL FUND

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Ja	Balance - January 1, 2013	2013		Expended	Authorizations	Balance - Dece	Balance - December 31, 2013
not merely designate by a code number.	Funded	Unfunded	Authorizations		•	Canceled	Funded	Unfunded
Dissolution of Sewerage Authority		18,541.75				:		18,541.75
Brown Street Pumping Station		105,225.59						105,225.59
							All Andrews and An	
Various Improvements to WWTP		988,975.00	1,479,000.00		72,905.60			2,395,069.40
								LLA PALACET
	The second secon	The state of the s						
Total 70000-	ı	1,112,742.34	1,479,000.00	1	72,905.60	1	t	2,518,836.74

### **SEWER**

### **UTILITY CAPITAL FUND**

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	xxxxxx	75,000.00
Received from 2013 Budget Appropriation *	xxxxxx	50,000.00
	xxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	xxxxxx
		xxxxxx
	2	xxxxxx
		XXXXXX
		XXXXXX
		XXXXXX
	-	XXXXXX
		xxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxx
		XXXXXX
Balance December 31, 2013	125,000.00	xxxxxx
	125,000.00	125,000.00

### SEWER UTILITY CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

### **SEWER**

### **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
Various Improvements to WWTP	1,479,000.00	1,479,000.00	_	
	1,479,000.00	1,479,000.00		

### SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

### **YEAR 2013**

	Debit	Credit
Balance January 1, 2013	xxxxxx	233.70
Premium on Sale of Bonds	xxxxxx	
Funded Improvement Authorizations Canceled	xxxxxx	
<del></del>		
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2013 Budget Revenue		XXXXXX
Balance December 31, 2013	233.70	XXXXXX
	233.70	233.70