

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

POPULATION LAST CENSUS 40,684
NET VALUATION TAXABLE 2013 1,060,974,634

MUNICODE

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
MUNICIPALITIES - FEBRUARY 10, 2013**

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

TOWN _____ of KEARNY _____, County of HUDSON _____

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

	Date	Examined By:	Remarks
1		Preliminary Check	
2		Examined	

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

Name M. M. Firozi
Title AUDITOR

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

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

Signature S. Firozi
Title CHIEF FINANCIAL OFFICER
Address 402 KEARNY AVENUE, KEARNY, NJ 07032
Phone Number (201) 955-7895

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

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

FERRAIOLI, WIELKOTZ, CERULLO & CUVA
(Firm Name)

401 WANAKE AVE.
POWERTON LAKES, N.J. 07442
(Address)

Certified by me
This 30th day of January, 2014
973-835-7900
(Phone Number)

973-835-6631
(Phone Number)

UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL

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

Printed name: MICHAEL MATERUO
Signature: 
Certificate #: 003680
Date: 02/06/14

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
2. All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations;
3. The tax collection rate exceeded 90% ;
4. Total deferred charges did not equal or exceed 4% of the total tax levy;
5. There were no "procedural deficiencies" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was no operating deficit for the previous fiscal year.
7. The municipality did not conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
9. The municipality has not applied for Extraordinary Aid for 2009.

The undersigned certifies that this municipality has complied in full 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: TOWN OF KEARNYChief Financial Officer: SHARISS FIRROZVISignature: Certificate #: N-0652Date: 02-06-13

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6002017
Fed ID. #

TOWN OF KEARNY
Municipality

HUDSON
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2013

(1)	(2)	(3)
Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>2,003,240.61</u>	\$ _____

Type of Audit required by OMB A-133 and OMB 98-07:

Single Audit

Program Specific Audit

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

Note: All local governments who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 24, 1997) and OMB 98-07. Expenditures are defined in Section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from the state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from the 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 the state government.


Signature of Chief Financial Officer

2/6/14
Date

IMPORTANT !**READ INSTRUCTIONS****INSTRUCTION**

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

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

CERTIFICATION

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

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

Name NKA

Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2012

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2013 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 4,053,625.518


SIGNATURE OF TAX ASSESSOR

TOWN OF KEARNY
MUNICIPALITY

HUDSON
COUNTY

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

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	7,870,522.02	
Change Fund	800.00	
	7,871,322.02	
Due from State - Senior Citizen & Veterans Deductions	6,195.90	
Due from State - State Aid (Qualified Bond Act)	6,718,236.50	
Prior Year Taxes Receivable-2012-9,729.63		
Current Year Taxes Receivable-2013-1,524,290.04		
Total Taxes Receivable	1,534,019.67	
Tax Title Liens	6,182,163.05	
Property Acquired for Taxes - Assessed Valuation	2,943,200.00	
Due From:		
Escrow Trust	959.21	
Other Trust		
Dog License Trust		
General Capital Fund		
Deferred Charges:		
Special Emergency Authorizations	1,480,000.00	
Overexpenditure of Appropriation		

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

Sheet 3

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
Special Emergency Notes Payable		1,480,000.00
Tax Anticipation Notes Payable		10,000,000.00
Prepaid Taxes		414,464.32
Encumbrances Payable		1,001,278.16
Appropriation Reserves		234,602.04
Tax Overpayments		159,384.41
Reserve for:		
Library State Aid		73,752.11
Library Expenditures		295,299.57
Due to County - Added/Omitted Taxes		
Due to:		
Redemption Trust		1,736.19
Reserve for Receivables		13,660,516.80 "C"
Fund Balance		10,660,341.93
		2,415,237.62
		26,736,096.35
		26,736,096.35

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

Sheet 3 -A

SFY

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

**POST CLOSING
TRIAL BALANCE - SUMMARY CURRENT FUND AND
STATE AND FEDERAL GRANTS
AS AT DECEMBER 31, 2013**

Title of Account	Debit	Credit
Cash	85001 8,015,200.63	
Taxes Receivable	85002 1,534,019.67	
Tax Title Liens	85003 6,182,163.05	
Foreclosed Property	85004 2,943,200.00	
Other Receivables	85007 10,098,909.00	
State and Federal Grants Receivable	85006 2,395,759.25	
Emergencies and Deferred Charges	85005 1,480,000.00	
Total Assets	85008 32,649,251.60	
Cash Liabilities	85009	19,573,672.05
Reserve for Receivables	85010	10,660,341.93
Fund Balance	85011	2,415,237.62
Total Liabilities, Reserves and Fund Balances	85012	32,649,251.60

POST CLOSING

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

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

SEX

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

Sheet 5

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
OTHER TRUST FUNDS		
Cash - Other Trust	820,458.66	
Cash - Police DEA Trust	0.77	
Cash - Law Enforcement Trust	57,961.80	
Cash - Recreation Umpire Cash	2,210.00	
Cash - Affordable Housing Checking	506,001.25	
Cash - Escrow Turst	721,768.95	
Cash - POAA	116,786.60	
Cash - Tax Collector Premiums	1,119,600.00	
Cash - Public Library Trust	10,074.91	
Cash - Tax Collector Trust		1,736.19
Due from/to:		
Current Fund - Escrow Trust		959.21
Current Fund - Tax Premiums		
Current Fund - Tax Redemption		1,736.19
INTRAFUNDS:		
Due from/to		
Other Trust Fund - Escrow Trust	118,514.14	
Escrow Trust - Other Trust Fund		118,514.14
Affordable Housing Trust Fund - Escrow Trust	98,357.49	
Escrow Trust - Affordable Housing Trust Fund		98,357.49
Reserve for:		
Performance Bonds		273,412.40
Escrow Bond Reserve		10,200.00
Developer's Contributions		46,875.00
Various Donations		44,278.48
		3,573,470.76
		594,332.91

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

SEX

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2013

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

Sheet 6a(2)

SFY

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2013.

Title of Accounts	Debit	Credit
<u>ANIMAL LICENSE TRUST FUND</u>		
Cash	21,027.03	
Due to State of NJ		6.00
Due to Current Fund		
Reserve for Animal Control Expenditures		21,021.03
	21,027.03	21,027.03
<u>COMMUNITY DEVELOPMENT TRUST FUND</u>		
Cash		
CDBG Receivable	1,132,118.42	
Due from/to:		
UDAG Trust Fund		47,253.61
Reserve for:		
Kearny/Laurel Ave Road Construction		192,250.00
2012 Kearny/Laurel Ave Rd Construction		371,849.30
Central Avenue Reconstruction		520,765.51
	1,132,118.42	1,132,118.42
Urban Development Action Grant Trust Fund:		
Cash		986,638.66
Due from/to:		
Community Development		47,253.61
Reserve for UDAG		
	1,033,892.27	1,033,892.27

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

Sheet 6

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

SFY

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2013

	(1) \$	x	25%
	(2) \$		

Municipal Public Defender Trust Cash Balance DECEMBER 31, 2013 (3) \$ \$ 11,979.47

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board.

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

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer:

Shelby Finkvi

Signature:

Shelby Finkvi

Certificate #:

N-0652

Date:

2/6/14

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2013</u>
1. Animal Control Expenditure	\$ 12,330.03	101,493.20	92,802.20	\$ 21,021.03
2. Com. Dev. Block Grant	721,608.42	410,885.00	47,628.61	1,084,864.81
3. UDAG	1,033,892.27	-	-	1,033,892.27
4. Performance Deposits	273,412.40	-	-	273,412.40
5. Escrow Deposits	10,200.00	-	-	10,200.00
6. Developer's Contributions	31,250.00	15,625.00	-	46,875.00
7. Various Donations	44,362.15	12,275.00	12,358.67	44,278.48
8. Public Defender Fees	9,629.47	2,350.00	-	11,979.47
9. Ded Fire Penalties	30,874.33	-	2,655.00	28,219.33
10. Fire Penalties	18,898.00	53,178.13	5,413.75	66,662.38
11. Police overtime	181,077.40	515,387.60	467,200.04	229,264.96
12. Law Enforcement Trust Fund	31,072.63	36,188.53	9,299.36	57,961.80
13. Drug Enforcement Fund	776.10	1.26	776.59	0.77
14. DARE Program	1,246.76	5,246.00	3,176.53	3,316.23
15. Domestic Violence	1,500.00	-	-	1,500.00
16. Recreation Program	152,790.10	195,060.06	201,446.94	146,403.22
17. Recreation Umpire Reserve	3,980.00	40,180.00	41,950.00	2,210.00
18. Swimming Pool	79,401.17	14,238.00	16,777.84	76,861.33
19. Affordable Housing	600,782.74	3,576.00	-	604,358.74
20. Escrow Deposits	465,934.71	86,903.27	48,899.87	503,938.11
21. POAA	100,146.60	16,640.00	-	116,786.60
22. Tax Collector Premiums	699,400.00	803,600.00	383,400.00	1,119,600.00
23. Library Reserved Donations	9,015.10	75.57	315.76	8,774.91
24. Library Donations - Unreserved	1,300.00	-	-	1,300.00
25. Tax Collector Trust	18,936.66	2,476,291.16	2,495,227.82	-
26.				-
27.				-
28.				-
29.				-
30.				-
31.				-
32.				-
33.				-
34.				-
35.				-
36.				-
37.				-
38.				-
39.				-
40.				-
Totals:	\$ 4,533,817.04	\$ 4,789,193.78	\$ 3,829,328.98	\$ 5,493,681.84

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO

SFY

Sheet 7

* Show as red figure

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Accounts	Debit	Credit
Est. Proceeds Bonds and Notes Authorized		XXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXX	
Cash	3,689,958.41	
Loans Receivable:		
NJ Environmental Infrastructure Loans	858,919.00	
Grants Receivable:		
NJ Department of Transportation	658,660.00	
Deferred Charges to Future Taxation:		
Funded	35,315,096.25	
Unfunded	14,024,377.00	
Serial Bonds Payable		27,134,000.00
Bond Anticipation Notes Payable		14,024,377.00
NJ Wastewater Loan Payable		6,981,328.97
Green Trust Loan Payable		1,199,767.28
Improvement Authorizations:		
Funded		424,705.00
Unfunded		4,674,825.32
Reserve for Payment of Debt/Notes		20,310.28
Capital Improvement Fund		24,937.00
Fund Balance		62,759.81
	54,547,010.66	54,547,010.66

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

CASH RECONCILIATION DECEMBER 31, 2013

* Include Deposit In Transit

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

REQUIRED CERTIFICATION I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the

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.

Signature:

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

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

Sheet 9a

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

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

Sheet 9b

Year Ended December 31, 2012

Current Function

Schedule of Grants Receivable

TOWN OF KEEANY, N.J.

Exhibit A-15

FY 2009 Grants	2007 Hud Co O 2008 Hud Co O 2008 Hud Co O 2008 Hud Co O 2009 Jersey Free Market - KUEZ - Ma 2009 Energy Efficien FY 2009 Drumha KUEZ - Businesses KUEZ - Markets FY 2010 Grants
2010 Grants:	2009 Hud Co O 2009 Jersey Free Market - KUEZ - Ma 2009 COPS Tech 2010 NJ Transit Fiscal Year 2008 Po 2010 Justice Secre FY 2010 Assistance Fiscal Year 2010 As 2010 Hud Co O 2010 Hud Co O 2011 Jersey Free Market - KUEZ - Ma 2011 Grants:
2011 Grants:	2009 Hud Co O 2009 Reyclimig 2011 Justice Assis Fiscal Year 2010 As 2010 Assistance Fiscal Year 2010 As 2010 Hud Co O 2010 Hud Co O 2011 Body Emergen FY 2010 Emergen 2009 Recyclimig 2011 Justice Assis Fiscal Year 2010 As 2010 Assistance Fiscal Year 2010 As 2010 Hud Co O 2011 Grants:
2012 Grants:	2007 Hud Co O 2007 Body Emergen FY 2010 Emergen 2009 Recyclimig 2011 Justice Assis Fiscal Year 2010 As 2010 Assistance Fiscal Year 2010 As 2010 Hud Co O 2011 Jersey Free Market - KUEZ - Ma 2011 Grants:

Year Ended December 31, 2011

Current Fum

Schedule of Grants Receivable

TOWN OF KEARNY, N.Y.

Exhibit A-15

	Transferred	2013	Balancce,	Budget	Revenue	December 31,	2012	Balancce,	Transferred	2013	KUEZ Public Safety Project Year 4	
0.0	250,000.00	KUEZ Business Revolving Loan Phase V	153,534.41	151,087.04	(2,447.36)	61,524.16	104,985.52	250,000.00	108,000.00	3,064.51	KUEZ Municipal Alliance-Peer Leadership (MS)	
250,000.00	KUEZ Business Revolving Loan Phase V	(38.24)	(0.0)	7,140.00	7,140.00	1,932.00	1,932.00	1,241.00	726.00	500.00	2012 Municipal Alliance-Domestic Violence	
250,000.00	KUEZ Business Revolving Loan Phase V	(15,456.76)	250,000.00	92,543.24	(15,456.76)	92,543.24	2,924.88	2,924.88	2,963.12	7,140.00	2012 Municipal Alliance-SADD	
250,000.00	KUEZ Business Revolving Loan Phase V	(15,456.76)	108,000.00	108,000.00	3,064.51	3,064.51	1,241.00	1,241.00	726.00	500.00	2012 Clean Communities Grant	
250,000.00	KUEZ Business Revolving Loan Phase V	(15,456.76)	250,000.00	250,000.00	341,603.00	304,566.00	726.00	726.00	500.00	250.00	2012 Office on Aging Grant	
250,000.00	KUEZ Business Revolving Loan Phase V	(784.80)	37,037.0	784.80	46,623.60	46,623.60	46,623.60	47,258.00	47,258.00	41,103.00	(0.0)	2012 Justice on Aging Fund
250,000.00	KUEZ Business Revolving Loan Phase V	(784.80)	37,037.0	10,191.00	10,191.00	10,191.00	10,191.00	10,191.00	10,191.00	6,155.0	FY 2012 Emerging Management Assistance	
250,000.00	KUEZ Business Revolving Loan Phase V	(784.80)	37,037.0	10,191.00	10,191.00	10,191.00	10,191.00	10,191.00	10,191.00	6,155.0	FY 2012 Recycling Tomahage Grant	
250,000.00	KUEZ Business Revolving Loan Phase V	(784.80)	37,037.0	10,191.00	10,191.00	10,191.00	10,191.00	10,191.00	10,191.00	6,155.0	2012 Body Armor Replacement Fund	
250,000.00	KUEZ Business Revolving Loan Phase V	(784.80)	37,037.0	10,191.00	10,191.00	10,191.00	10,191.00	10,191.00	10,191.00	6,155.0	FY 2012 KUEZ Administration 14-13	
250,000.00	KUEZ Business Revolving Loan Phase V	(784.80)	37,037.0	17,304.43	95,982.78	73,750.00	40,000.00	40,000.00	73,750.00	78,678.3	UEZ Sidewalk Sweeper	
250,000.00	KUEZ Business Revolving Loan Phase V	(784.80)	37,037.0	17,304.43	95,982.78	73,750.00	40,000.00	40,000.00	73,750.00	78,678.3	UEZ Marketing & Zone Promotion Program IV	
250,000.00	KUEZ Business Revolving Loan Phase V	(784.80)	37,037.0	17,304.43	95,982.78	73,750.00	40,000.00	40,000.00	73,750.00	78,678.3	UEZ Clean Project Year 5	
250,000.00	KUEZ Business Revolving Loan Phase V	(784.80)	37,037.0	17,304.43	95,982.78	73,750.00	40,000.00	40,000.00	73,750.00	78,678.3	UEZ Public Safety Year 5 Project	
250,000.00	KUEZ Business Revolving Loan Phase V	(784.80)	37,037.0	17,304.43	95,982.78	73,750.00	40,000.00	40,000.00	73,750.00	78,678.3	2013 Municipal Alliance-Peer Leadership (MS)	
250,000.00	KUEZ Business Revolving Loan Phase V	(784.80)	37,037.0	17,304.43	95,982.78	73,750.00	40,000.00	40,000.00	73,750.00	78,678.3	2013 KUEZ Adminstration 14-13	

TOWN OF KEARNY, N.J.

Schedule of Grants Received

Current Funds

Year Ended December 31, 2013

2013	Transferred from Budget	Transferred from Umaproprated Reserves	Collected Reclass/ Reclass	Realized Reserves	Realized Revenue	December 31, December 31 Balance,	2012 December 31, December 31 Balance,
9,960.00						991.50	991.50
3,381.00						3,381.00	3,381.00
2,161.50						2,161.50	2,161.50
4,804.00						5,364.00	5,364.00
3,739.00						14,412.00	9,608.00
750.00						91,602.22	91,602.22
750.00						100,000.00	15,692.50
3,000.00						51,136.89	51,136.89
84,307.50						21,800.00	21,800.00
205,397.70						21,800.00	21,800.00
750.00						50,000.00	38,853.00
11,147.00						158,32	158,32
4,400.00						121,567.00	4,250.00
12,000.00						12,000.00	12,000.00
122,790.00						122,790.00	122,790.00
8,892.31						8,892.31	8,892.31
4,400.00						10,000.00	10,000.00
59,180.83						59,180.83	59,180.83
11,688.18						11,688.18	11,688.18
4,400.00						4,400.00	4,400.00
\$ 3,191,891.55						\$ 3,191,891.55	\$ 3,191,891.55

Exhibit A-15

Schedule of Appropriated Reserves for Grants

TOWN OF KEEARNY, N.J.

Current Fund

Year Ended December 31, 2013

Grant	Balance, Prior Year	2013	C/D	Open	Re-	Budgeted	Expenditures	Encumbrances	Allocations	Cancelled	Balance, December 31,
FY 2009 Grants:											
2007 Hud Co Open Space-Veteran's Field House Const PI-28-07	0.00	1,322.48		332.82		(989.66)	0.00	0.00	0.00	0.00	0.00
2008 Hud Co Open Space-Veteran's Field House Const PI-09-08	0.00	0.00		50,000.00							50,000.00
FY 2010 Grants:											
KUEZ - Business Development Revolving Loan 10-186	2.32	15,611.09		9,590.50		17,962.89	52,102.74	243,637.50	3,114.75	Energy Efficiency & Conservation Block Grant	2009 Jersey Fresh Grant
KUEZ - Marketing and Zone Promotion II Add'l Funds 10-300	40,948.34	2,279.66		39,653.88		3,532.66	41.46	41.46	0.00	FY09 Jersey Fresh Grant	2009 Emergency Management Assistance
KUEZ - Marketing and Zone Promotion II Add'l Funds 10-300	150,000.00	42,479.60		110,502.65		85,178.59	36,124.06	31,679.60	150,000.00	FY08 Port Security Grant	2008 Port Security Grant
2009 Grants:											
KUEZ - Marketing and Zone Promotion 10-300	40,948.34	2,279.66		39,653.88		3,532.66	41.46	41.46	0.00	FY08 Port Security Grant	2010 Jersey Fresh Grant
KUEZ - Marketing and Zone Promotion 10-300	150,000.00	42,479.60		110,502.65		85,178.59	36,124.06	31,679.60	150,000.00	FY09 Emergency Management Assistance	2009 Emergency Management Assistance
KUEZ - Drunk Driving Enforcement Fund	243,637.50	70,065.63		17,962.89		52,102.74	243,637.50	3,114.75	3,114.75	Energy Efficiency & Conservation Block Grant	2010 NJ Transit Reforestation Plan
KUEZ - Drunk Driving Enforcement Fund	232	15,611.09		9,590.50		17,962.89	52,102.74	243,637.50	3,114.75	Energy Efficiency & Conservation Block Grant	2009 COPS Technology Program Grant 2009CKWX0176
KUEZ - Jersey Fresh Fund	40,948.34	2,279.66		39,653.88		3,532.66	41.46	41.46	0.00	FY09 Jersey Fresh Grant	2009 Emergency Management Assistance
KUEZ - Marketing and Zone Promotion II Add'l Funds 10-300	150,000.00	42,479.60		110,502.65		85,178.59	36,124.06	31,679.60	150,000.00	FY08 Port Security Grant	2010 Jersey Fresh Grant
2010 Grants:											
KUEZ - Jersey Fresh Fund	40,948.34	2,279.66		39,653.88		3,532.66	41.46	41.46	0.00	FY08 Port Security Grant	2010 Jersey Fresh Grant
KUEZ - Marketing and Zone Promotion II Add'l Funds 10-300	150,000.00	42,479.60		110,502.65		85,178.59	36,124.06	31,679.60	150,000.00	FY08 Port Security Grant	2010 Jersey Fresh Grant
2009 Grants:											
KUEZ - Marketing and Zone Promotion 10-300	40,948.34	2,279.66		39,653.88		3,532.66	41.46	41.46	0.00	FY08 Port Security Grant	2010 Jersey Fresh Grant
KUEZ - Marketing and Zone Promotion 10-300	150,000.00	42,479.60		110,502.65		85,178.59	36,124.06	31,679.60	150,000.00	FY08 Port Security Grant	2010 Jersey Fresh Grant
2009 Grants:											
KUEZ - Marketing and Zone Promotion II Add'l Funds 10-300	40,948.34	2,279.66		39,653.88		3,532.66	41.46	41.46	0.00	FY08 Port Security Grant	2010 Jersey Fresh Grant
KUEZ - Marketing and Zone Promotion II Add'l Funds 10-300	150,000.00	42,479.60		110,502.65		85,178.59	36,124.06	31,679.60	150,000.00	FY08 Port Security Grant	2010 Jersey Fresh Grant
2011 Grants:											
KUEZ - Jersey Fresh Fund	40,948.34	2,279.66		39,653.88		3,532.66	41.46	41.46	0.00	FY08 Port Security Grant	2010 Jersey Fresh Grant
KUEZ - Marketing and Zone Promotion II Add'l Funds 10-300	150,000.00	42,479.60		110,502.65		85,178.59	36,124.06	31,679.60	150,000.00	FY08 Port Security Grant	2010 Jersey Fresh Grant
2012 Grants:											
KUEZ Public Safety Project Year 4	153,534.41										

TOWN OF KEEANY, N.J.							
Exhibit A-26							
Schedule of Appropriated Reserves for Grants							
Grant	Prior Year	2013	C/D	Open	Re-	Balance,	Year Ended December 31, 2013
December 31,	Encumbrances	Budgeted	Expended	Encumbrances	Allocations	Cancelled	December 31, 2013
KUEZ Business Development Revolving Loan Phase V	78,542.38	5,520.00	40,601.02	(43,461.36)	0.00	(15,456.76)	(0.00)
KUEZ Clean Project Year 4	250,000.00	108,000.00	91,593.24	950.00	250,000.00	(15,456.76)	0.00
2012 Municipal Alliance-Peer Leadership (HS)	38.24	599.60	599.60		(38.24)	0.00	
2012 Municipal Alliance-Boys/Girls Club	250.00	250.00	250.00	37,037.00	(784.80)	283.98	
2012 Municipal Alliance-Coordinator	0.00	0.00	0.00	10,463.00	22.85		
2012 Office on Aging Grant	47,258.00	11,554.63	304,566.00	305,268.00	36,335.00	305,268.00	
FY 2012 Municipal Alliance-Kearny VOICES/Veterans	250.00	250.00	250.00	304,566.00	305,268.00	36,335.00	
2012 Port Security Grant (Fire Board)	36,335.00	305,268.00	305,268.00	304,566.00	250.00	250.00	
2012 Clean Communities Grant	250.00	250.00	250.00	10,463.00	22.85	37,037.00	
FY 2012 Office on Aging	0.00	0.00	0.00	(784.80)	22.85	283.98	
Hazardous Discharge Site Remediation Fund	47,258.00	11,554.63	304,566.00	305,268.00	36,335.00	305,268.00	
FY 2012 Emergency Management Assistance	10,000.00	10,191.00	1,401.79	412.71	47,258.00	11,554.63	
2012 Justice Assistance Grant (JAG)	10,000.00	10,191.00	1,401.79	412.71	47,258.00	11,554.63	
2012 Recycling Tonnage Grant	64,428.12	8,789.21	8,789.21	14,067.12	64,428.12	10,191.00	
2012 Body Armor Replacement Fund	9,519.27	9,519.27	9,519.27	9,519.27	9,519.27	9,519.27	
FY 2014 KUEZ Administration 14-13	65,061.28	16,630.56	40,000.00	110,000.00	110,000.00	110,000.00	
UEZ Sidewalk Sweeper	65,061.28	16,630.56	40,000.00	110,000.00	110,000.00	110,000.00	
UEZ Marketing & Zone Promotion Program IV	40,000.00	40,000.00	40,000.00	110,000.00	110,000.00	110,000.00	
UEZ Clean Project Year 5	110,000.00	144,000.00	144,000.00	144,000.00	144,000.00	144,000.00	
UEZ Public Safety Year 5 Project	121,137.00	121,137.00	121,137.00	121,137.00	121,137.00	121,137.00	
2013 Municipal Alliance-Peer Leadership (MS)	14,122.50	8,494.52	14,122.50	1,020.00	7,669.50	2,574.02	1,020.00
2013 Municipal Alliance-Junior Police Academy	1,500.00	1,000.00	1,500.00	500.00	1,500.00	1,000.00	500.00
2013 Municipal Alliance-Peer Leadership (HS)	9,960.00	6,145.00	9,960.00	3,815.00	9,960.00	6,145.00	3,815.00

TOWN OF KEARNEY, N.

Received June 10, 1981; revised November 10, 1981; accepted December 10, 1981.

Year Ended December 31, 2013

Exhibit A-26

*LOCAL DISTRICT SCHOOL TAX

		DEBIT	CREDIT
<u>Balance January 1, 2013</u>		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85001- 00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002- 00	xxxxxxxxxx	
<u>Levy School Year July 1, 2012 - June 30, 2013</u>		xxxxxxxxxx	
Levy Calendar Year		xxxxxxxxxx	46,612,246.00
Paid		46,612,246.00	
<u>Balance December 31, 2013</u>		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85003- 00		xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85004- 00		xxxxxxxxxx
*Not Including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		46,612,246.00	46,612,246.00
# Must Include unpaid requisitions			

MUNICIPAL OPEN SPACE TAX

		DEBIT	CREDIT
<u>Balance January 1, 2013</u>		85045- 00	xxxxxxxxxx
<u>2013 Levy:</u>		81105- 00	xxxxxxxxxx
Interest Earned			xxxxxxxxxx
Expenditures			xxxxxxxxxx
<u>Balance December 31, 2013</u>		85046- 00	xxxxxxxxxx

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		DEBIT	CREDIT
Balance January 1, 2013			
School Tax Payable #	85031- 00	xxxxxxx	xxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85032- 00	xxxxxxx	xxxxxxx
Levy School Year July 1, 2012 - June 30, 2013		xxxxxxx	
Levy Calendar Year		xxxxxxx	
Paid			
Balance December 31, 2013		xxxxxxx	xxxxxxx
School Tax Payable #	85033- 00		xxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85034- 00		xxxxxxx
		-	-

Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

		DEBIT	CREDIT
Balance January 1, 2013		xxxxxxx	xxxxxxx
School Tax Payable #	85041- 00	xxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85042- 00	xxxxxxx	
Levy School Year July 1, 2012 - June 30, 2013		xxxxxxx	
Levy Calendar Year		xxxxxxx	
Paid			xxxxxxx
Balance December 31, 2013		xxxxxxx	xxxxxxx
School Tax Payable #	85043- 00		xxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85044- 00		xxxxxxx
		-	-

Must include unpaid requisitions

COUNTY TAXES PAYABLE

		DEBIT	CREDIT
Balance January 1, 2013		xxxxxxxxxx	xxxxxxxxxx
County Taxes	80003- 01	xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003- 02	xxxxxxxxxx	74,825.55
Levy:		xxxxxxxxxx	xxxxxxxxxx
General County	80003- 03	xxxxxxxxxx	17,580,339.80
County Library	80003- 04	xxxxxxxxxx	
County Health		xxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxx	65,544.50
Due County for Added and Omitted Taxes	80003- 05	xxxxxxxxxx	107,902.20
Paid		17,828,612.05	xxxxxxxxxx
Balance June 30, 2013		xxxxxxxxxx	xxxxxxxxxx
County Taxes			xxxxxxxxxx
Due County for Added and Omitted Taxes			xxxxxxxxxx
		17,828,612.05	17,828,612.05

SPECIAL DISTRICT TAXES

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

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		DEBIT	CREDIT
Balance January 1, 2013	80004 - 01	xxxxxxxxxx	92,821.59
State Library Aid Received	80004 - 02	xxxxxxxxxx	17,013.00
Expended	80004 - 09	36,082.48	xxxxxxxxxx
Balance December 31, 2013	80004 - 10	73,752.11	
		109,834.59	109,834.59

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

SFY

Source	Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated	80101- 4,800,000.00	4,800,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		-
Miscellaneous Revenue Anticipated:	xxxxxxx	xxxxxxx	xxxxxxx
Adopted Budget	28,675,864.89	29,175,829.47	499,964.58
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxx	xxxxxxx	xxxxxxx
ATTACHED	1,163,100.42	1,163,100.42	-
			-
Total Miscellaneous Revenue Anticipated	80103- 29,838,965.31	30,338,929.89	499,964.58
Receipts from Delinquent Taxes	80104- 1,700,000.00	2,126,940.80	426,940.80
			-
Amount to be Raised by Taxation:	xxxxxxx	xxxxxxx	xxxxxxx
(a) Local Tax for Municipal Purposes	38,548,241.00	xxxxxxx	xxxxxxx
(b) Addition to Local District School Tax	80106-	xxxxxxx	xxxxxxx
(C) Minimum Library Tax	1,068,621.00		
Total Amount to be Raised by Taxation	80107- 39,616,862.00	40,526,645.75	909,783.75
	75,955,827.31	77,792,516.44	1,836,689.13

LOCATION OF CURRENT TAX COLLECTIONS

	DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108 - 00	xxxxxxxxxx
Amount to be Raised by Taxation		xxxxxxxxxx
Local District School Tax	80109 - 00	46,612,246.00
Regional School Tax	80119 - 00	
Regional High School Tax	80110 - 00	
County Tax	80111 - 00	17,645,884.30
Due County for Added and Omitted Taxes	80112 - 00	107,902.20
Special District Taxes	80113 - 00	
Municipal Open Space Tax	80120 - 00	
Reserve for Uncollected Taxes	80114 - 00	xxxxxxxxxx
Deficit in Required Collection of Current Taxes (or)	80115 - 00	xxxxxxxxxx
Balance for Support of Municipal Budget (or)	80116 - 00	40,526,645.75
*Excess Non-Budget Revenue (see footnote)	80117 - 00	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118 - 00	xxxxxxxxxx
		104,892,678.25
		104,892,678.25

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

**SFY
STATEMENT OF GENERAL BUDGET REVENUES 2013
(Continued)**

(Continued)

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	74,792,726.89
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	1,163,100.42
Appropriated for 2013 (Budget Statement Item 9)	80012-03	75,955,827.31
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	600,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	76,555,827.31
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	76,555,827.31
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	73,887,725.97
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,425,000.00
Reserved	80012-10	234,602.04
Total Expenditures	80012-11	76,547,328.01
Unexpended Balances Canceled (see footnote)		8,499,30

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

**RESULTS OF 2013 OPERATION
CURRENT FUND**

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues anticipated	80013 - 01	XXXXXXX	499,964.58
Delinquent Tax Collections	80013 - 02	XXXXXXX	426,940.80
		XXXXXXX	
Required Collection of Current Taxes	80013 - 03	XXXXXXX	909,783.75
Unexpended Balances of 2013 Budget Appropriations	80013 - 04	XXXXXXX	8,499.30
Miscellaneous Revenues Not Anticipated	81113 -	XXXXXXX	1,123,298.15
Miscellaneous Revenues Not Anticipated		XXXXXXX	
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114 -	XXXXXXX	
Payments in Lieu of Taxes on Real Property	81120 -	XXXXXXX	
Sale of Municipal Assets		XXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013 - 05	XXXXXXX	98,265.38
Prior Years Interfunds Returned in 2013	80013 - 06	XXXXXXX	14,000.00
GRANTS CANCELED		XXXXXXX	
Liabilities Canceled		XXXXXXX	362.62
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXX	XXXXXXX
Balance January 1, 2013	80013 - 07	-	XXXXXXX
Balance December 31, 2013	80013 - 08	XXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXX	XXXXXXX
Miscellaneous Revenues Anticipated	80013 - 09	XXXXXXX	XXXXXXX
Delinquent Tax Collections	80013 - 10	-	XXXXXXX
		XXXXXXX	
Required Collections of Current Taxes	80013 - 11	XXXXXXX	XXXXXXX
Interfund Advances Originating in 2013	80013 - 12	XXXXXXX	XXXXXXX
Refund Prior Year Revenue		703,701.72	XXXXXXX
Grant receivables canceled		XXXXXXX	XXXXXXX
		XXXXXXX	
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13	XXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013 - 14	2,377,412.86	XXXXXXX
		3,081,114.58	3,081,114.58

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

SURPLUS - CURRENT FUND
YEAR 2013

		Debit	Credit
1.	Balance January 1, 2013	80014 - 01	XXXXXXX XXXXXXX
2.		XXXXXXX	4,837,824.76
3.	Excess Resulting from 2013 Operations	80014 - 02	XXXXXXX
4.	Amount Appropriated in the 2013 Budget - Cash	80014 - 03	2,377,412.86
5.	Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014 - 04	XXXXXXX XXXXXXX
6.		XXXXXXX	XXXXXXX
7.	Balance December 31, 2013	80014 - 05	2,415,237.62 XXXXXXX
		7,215,237.62	7,215,237.62

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

Cash	80014 - 06	7,871,322.02
Investments	80014 - 07	
Sub Total		7,871,322.02
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014 - 08	12,180,516.80
Cash Surplus	80014 - 09	
Deficit in Cash Surplus	80014 - 10	(4,309,194.78)
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014 - 16	6,195.90
Deferred Charges #	80014 - 12	
Cash Deficit #	80014 - 13	
State aid receivable	6,718,236.50	
Total Other Assets	80014 - 14	6,724,432.40
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS	80014 - 15	2,415,237.62

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

MAY NOT BE ANTICIPATED AS NON - CASH SURPLUS IN 2013 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map ect.), N.J.S. 40A:4-55 (Flood Damage, ect.), N.J.S. 40A:4-55.1 (Roads and Bridges, ect.) and N.J.S. 40A:4-55.13 (Public Exigencies, ect.) 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	\$ 103,880,026.41
or		
(Abstract of Ratables)	82113-00	
2. Amount of Levy Special District Taxes	82102-00	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$ 445,067.35
5a. Subtotal 2013 Levy	\$ 104,325,093.76	
5b. Reductions due to tax appeals**		
5c. Total 2013 Tax Levy	82106-00	\$ 104,325,093.76
6. Transferred to Tax Title Liens	82107-00	\$ 286,886.11
7. Transferred to Foreclosed Property	82108-00	
8. Remitted, Abated or Canceled	82109-00	\$ 46,239.36
9. Discount Allowed	82110-00	
10. Collected in Cash: In 2012	82121-00	\$ 353,337.87
In 2013 *	82122-00	\$ 100,510,843.78
Homestead Rebate		\$ 1,448,746.60
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 154,750.00
Total To Line 14	82111-00	\$ 102,467,678.25
11. Total Credits		\$ 102,800,803.72
12. Amount Outstanding December 31, 2013	82120-00	\$ 1,524,290.04
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5) is 98.22% 82112-00		
14. Calculation of Current Taxes Realized in Cash:		
Total of Line 10		\$ 102,467,678.25
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		
To Current Taxes Realized in Cash (Sheet 17)		\$ 102,467,678.25

Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale Check here ___ & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$ 102,467,678.25
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		
To Current Taxes Realized in Cash (Sheet 17)		\$ 102,467,678.25

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

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

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

* Include overpayments applied as part of 2013 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99
SFY

To Calculate Underlying Tax Collection Rate For 2013

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$ _____
<i>LESS:</i> 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).....	\$ _____
<i>LESS:</i> 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.....	% _____

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

SFY

		Debit	Credit
1.	Balance January 1, 2013	XXXXXXX	XXXXXXX
	Due From State of New Jersey	2,930.83	XXXXXXX
	Due To State of New Jersey	XXXXXXX	
2.	Sr. Citizens Deductions Per Tax Billings	160,750.00	XXXXXXX
3.	Veterans Deductions Per Tax Billings	XXXXXXX	
4.	Sr. Citizens Deductions Allowed By Tax Collector	XXXXXXX	
5.	Veterans Deductions Allowed By Tax Collector	XXXXXXX	
6.	Veterans Deductions Disallowed By Tax Collector	XXXXXXX	6,000.00
7.	Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXX	
8.	Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXX	
9.	Received in Cash from State	XXXXXXX	151,484.93
10.			
11.			
12.	Balance December 31, 2013	XXXXXXX	XXXXXXX
	Due From State of New Jersey	XXXXXXX	6,195.90
	Due To State of New Jersey	-	XXXXXXX
		163,680.83	163,680.83

Calculation of Amount to be included on Sheet 22, Item 10-

SFY 2013 Senior Citizens and Veterans Deductions Allowed

Line 2 160,750.00

Line 3 -

Line 4 & 5 -

Sub - Total 160,750.00

Less: Line 6 & 7 6,000.00

To Item 10, Sheet 22 154,750.00

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

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

* Includes State Tax Court and County Board of Taxation

Appeals Not Adjusted by December 31, 2013



Signature of Tax Collector

T-8139 2/6/14

License # _____ Date _____

Town of Kearny
COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2014 MUNICIPAL BUDGET

	2014	2013
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8 (L) Exclusive of Reserve for Uncollected Taxes)	74,005,307.93	XXXXXXXXXX
2. Local District School Tax- School Budget	4,661,224.00	XXXXXXX
3. Vocational School Tax-	47,000,000.00	XXXXXXX
4. Regional School District Tax-	XXXXXXX	XXXXXXX
5. Regional High School Tax- School Budget	80018-	XXXXXXX
6. County Tax	80020-	17,645,884.30
7. Special District Taxes	80021-	XXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	138,755,307.93
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)	80024-02	32,540,489.00
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	106,214,818.93
11. Amount of Item 10 Divided by (Amount Shown on Line 2 Above)	97.75% [820024-04]	108,714,818.93
Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	47,000,000.00	*
Analysis of Item 11: Local District School Tax (Amount Shown on Line 3 Above)	0.00	** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education January 15, 1994 (Chap. 136, P.L. 1978).
Regional School District Tax (Amount Shown on Line 4 Above)	0.00	Consideration must be given to calendar year calculation.
Regional High School Tax (Amount Shown on Line 5 Above)	0.00	
County Tax (Amount Shown on Line 6 Above)	17,750,000.00	
Special District Tax (Amount Shown on Line 7 Above)	0.00	
Tax in Local Municipal Budget	43,964,818.93	
Total Amount (see Line 11)	108,714,818.93	
12. Appropriation "Reserve for Uncollected Taxes" (Budget Statement, Item 8 (M) (Item 11, Less Item 10) Computation of "Tax in Local Municipal Budget"	80024-06	2,500,000.00
Item 1 - Total General Appropriations	74,005,307.93	Note: The amount of anticipated revenues
Item 12-Appropriation; Reserve for Uncollected Taxes	2,500,000.00	(Item 9) may never exceed the total of Items 1 and 12.
Sub-Total	76,505,307.93	
Less: Item 9-Total Anticipated Revenues	32,540,489.00	
Amount to be Raised by Taxation in Municipal Budget	80024-07	43,964,818.93

Sheet 24

ACCELERATED TAX SALE - CHAPTER 99

SFY

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, Item12) \$ _____

B. Reserve for Uncollected Taxes Exclusion:
Amount Realized in Prior Year for
Receipts from Delinquent Taxes* \$ _____
(sheet 26, Item 10)

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

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

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

2013 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ _____
2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ _____
Total \$ _____
3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____
4. Cash Required \$ _____
5. Total Required at _____ % (item 4+6) \$ _____
6. Reserve for Uncollected Taxes (item E above) \$ _____

SFY

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2013		8,001,456.40	XXXXXXX
A.	Taxes	83102 - 00	2,120,826.82	XXXXXXX
B.	Tax Title Liens	83103 - 00	5,880,629.58	XXXXXXX
2.	Canceled:		XXXXXXX	XXXXXXX
A.	Taxes	83105 - 00	XXXXXXX	
B.	Tax Title Liens	83106 - 00	XXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXX	XXXXXXX
A.	Taxes	83108 - 00	XXXXXXX	
B.	Tax Title Liens	83109 - 00	XXXXXXX	
4.	Added Taxes	83110 - 00	6,083.90	XXXXXXX
5.	Added Tax Title Liens	83111 - 00		XXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXX	XXXXXXX
A.	Taxes - Transfers to Tax Title Liens	83104 - 00	XXXXXXX	(1) 28,755.08
B.	Tax Title Liens - Transfers from Taxes	83107 - 00	(1) 28,755.08	XXXXXXX
7.	Balance Before Cash Payments		XXXXXXX	8,007,540.30
8.	Totals		8,036,295.38	8,036,295.38
9.	Balance Brought Down		8,007,540.30	XXXXXXX
10.	Collected:		XXXXXXX	2,126,940.80
A.	Taxes	83116 - 00	2,088,426.01	XXXXXXX
B.	Tax Title Liens	83117 - 00	38,514.79	XXXXXXX
11.	Interest and Costs - 2013 Tax Sale		24,407.07	XXXXXXX
12.	2013 Taxes Transferred to Liens	83119 - 00	286,886.11	XXXXXXX
13.	2013 Taxes	83123 - 00	1,524,290.04	XXXXXXX
14.	Balance December 31, 2013		XXXXXXX	7,716,182.72
A.	Taxes	83121 - 00	1,534,019.67	XXXXXXX
B.	Tax Title Liens	83122 - 00	6,182,163.05	XXXXXXX
15.	Totals		9,843,123.52	9,843,123.52
16.	Percentage of Cash Collections to Adjusted Amount Outstanding			
	(Item No.10 divided by Item No. 9 is		26.56%	
17.	Item No. 14 multiplied by percentage shown above is		\$ 2,049,418.13	and represents the maximum amount that may be anticipated in 2013.
	(See Note A on Sheet 22 - Current Taxes)			83125 - 00
	(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	2,943,200.00
2.	Foreclosed or Deeded in SFY 2013	XXXXXXX	XXXXXXX
3.	Tax Title Liens	84103 - 00	XXXXXXX
4.	Taxes Receivable	84104 - 00	XXXXXXX
5A.		84102 - 00	XXXXXXX
5B.		84105 - 00	XXXXXXX
6.	Adjustment to Assessed Valuation	84106 - 00	XXXXXXX
7.	Adjustment to Assessed Valuation	84107 - 00	XXXXXXX
8.	Sales		XXXXXXX
9.	Cash *	84109 - 00	XXXXXXX
10.	Contract	84110 - 00	XXXXXXX
11.	Mortgage	84111 - 00	XXXXXXX
12.	Loss on Sales	84112 - 00	XXXXXXX
13.	Gain on Sales	84113 - 00	XXXXXXX
14.	Balance December 31, 2013	84114 - 00	2,943,200.00
		2,943,200.00	2,943,200.00

CONTRACT SALES

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

MORTGAGE SALES

		Debit	Credit
20.	Balance January 1, 2012	84120 - 00	XXXXXXX
21.	2013 Sales from Foreclosed Property	84121 - 00	XXXXXXX
22.	Collected *	84122 - 00	XXXXXXX
23.		84123 - 00	XXXXXXX
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)
Sheet 27

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

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>
1.			
2.			
3.			
4.			

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

Chief Financial Officer

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.

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TAX MAP; REVITALIZATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance December 31, 2013" must be entered here and then raised in the 2013 budget.

Chief Financial Officer

N.J.S. 40A:4-55.13 et seq., and are recorded on this page
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

80027 - 00 80028 - 00

Date	Purpose	Amount Not Less Than 1/3 of Amount Authorized *	Balance Dec. 31, 2012	Authorized Dec. 31, 2013	Budget by Resolution Dec. 31, 2013	Cancelled Dec. 31, 2013	Reduced in 2013	Balance Dec. 31, 2012	Totals
SFY 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:4-55.1, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES									

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR BONDS
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

			Debit	Credit	2013 Debt Service
Outstanding January 1, 2013		80033 - 01	XXXXXXXXXX	32,665,000.00	
Issued		80033 - 02	XXXXXXXXXX		
Paid		80033 - 03	5,531,000.00	XXXXXXXXXX	
Outstanding, December 31, 2013		80033 - 04	27,134,000.00	XXXXXXXXXX	
			32,665,000.00		32,665,000.00

2014 Bond Maturities - General Capital Bonds

2014 Interest on Bonds *

80033 - 06 \$ 1,011.538,00

ASSESSMENT SERIAL BONDS

Outstanding January 1, 2013	80033 - 07	XXXXXXX	
Issued	80033 - 08	XXXXXXX	
Paid	80033 - 09	XXXXXXX	
Outstanding, December 31, 2013	80033 - 10	-	XXXXXXX
		-	-
2014 Bond Maturities - Assessment Bonds			80033 - 11
2014 Interest on Bonds *			80033 - 12
Total "Interest on Bonds - Debt Service" (*Items)			\$ 1,011,538.00

LIST OF BONDS ISSUED DURING 2013

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR LOANS
(COUNTY) (MUNICIPAL) INFRASTRUCTURE TRUST LOANS**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2013	80033 - 01	XXXXXXX		7,599,874.97
Issued	80033 - 02	XXXXXXX		
Paid	80033 - 03	618,546.00	XXXXXXX	
Outstanding, December 31, 2013	80033 - 04	6,981,328.97	XXXXXXX	
		7,599,874.97	7,599,874.97	
2014 Loan Maturities - Infrastructure Trust Loans				80033 - 05 \$ 630,359.93
2014 Interest on Loans *		80033 - 06	\$ 102,855.00	

NEW JERSEY INFRASTRUCTURE TRUST LOANS

	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Outstanding January 1, 2013	80033 - 07	XXXXXXX		
Issued	80033 - 08	XXXXXXX		
Paid	80033 - 09	XXXXXXX		
Loan Adjustment				
Outstanding, December 31, 2013	80033 - 10	-	XXXXXXX	
2014 Loan Maturities - Infrastructure Loans			80033 - 11	
2014 Interest on Infrastructure Loans *		80033 - 12		
Total "Interest on Loans - Debt Service" (*Items)				\$ 102,855.00

LIST OF LOANS ISSUED DURING 2013

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total		0.00	0.00	

80033 - 14 80033 - 15

5

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR LOANS
(COUNTY) (MUNICIPAL) GREEN ACRES TRUST LOANS**

2014 Loan Maturities - Green Acres Trust Loans		80033 - 05	\$ 72,595.96
2014 Interest on Loans*		80032 - 06	\$ 24,535.25

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2013 LENDER FINANCIAL STRUCTURE TRUST LOANS			
Outstanding January 1, 2013	80033 - 07	XXXXXXX	
Issued	80033 - 08	XXXXXXX	
Paid	80033 - 09	XXXXXXX	
Loan Adjustment			
Outstanding, December 31, 2013	80033 - 10	-	XXXXXXX

2014 Loan Maturities - Infrastructure Loans	80033 - 11	\$ 24,500.00
2014 Interest on Infrastructure Loans *	80033 - 12	
Total "Interest on Loans - Debt Service" (*Items)		

TÍTULOS DE LOS LIBROS

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR BONDS**
TYPE 1 SCHOOL TERM BONDS

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2013	80034 - 01	XXXXXXX		
Paid	80034 - 02		XXXXXX	
Outstanding, December 31, 2013	80034 - 03	-	XXXXXX	
2014 Bond Maturities - Term Bonds		80034 - 04		
2014 Interest on Bonds *		80034 - 05		
TYPE 1 SCHOOL SERIAL BOND				
Outstanding January 1, 2013	80034 - 06	XXXXXX		
Issued	80034 - 07	XXXXXX		
Paid	80034 - 08		XXXXXX	
Outstanding, December 31, 2013	80034 - 09	-	XXXXXX	
2014 Interest on Bonds *		80034 - 10		
2014 Bond Maturities - Serial Bonds			80034 - 11	
Total "Interest on Bonds - Type 1 School Debt Service" (*Items)			80034 - 12	\$ -
LIST OF BONDS ISSUED DURING 2013				
Purpose	2013 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035 -	\$ -	\$ -	
2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY				
1. Emergency Notes	80036 -			2013 Interest
2. Special Emergency Notes	80037 -	\$ 1,480,000.00		December 31, 2013 Requirement
3. Tax Anticipation Notes	80038 -	\$ 10,000,000.00		
4. Interest on Unpaid State and County Taxes	80039 -			
5.				
6.				

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

SFY

Title or Purpose of Issue	Original Amount	Original Date of Note	Amount of Note	Rate	2014 Budget Requirements	Interest	Interest Rate		
							Compounded to Insert Date	Interest Date	Interest
1. 2008-34: Road & Sewer Improvements	1,500,000.00	06/29/10	1,342,102.00	02/21/14	1.50%	78,950.00	10,513.13	02/21/14	
2. 2008-35: Various Capital Improvements	950,000.00	06/29/10	811,708.00	02/21/14	1.50%	69,150.00	6,358.38	02/21/14	
3. 2008-36: Multi-Park Improvements	500,000.00	06/29/10	465,516.00	02/21/14	1.50%	17,242.00	3,646.54	02/21/14	
4. 2009-12: Various Capital Improvements	475,000.00	06/29/10	452,594.00	02/21/14	1.50%	11,203.00	3,545.32	02/21/14	
5. 2010-06: Various Capital Improvements	950,000.00	06/28/11	950,000.00	02/21/14	1.50%	71,970.00	7,441.67	02/21/14	
6. 2011-13: Road & Sewer Improvements	950,000.00	06/28/11	950,000.00	02/21/14	1.50%	50,000.00	7,441.67	02/21/14	
7. 2012-27: Road & Sewer Improvements	1,425,000.00	12/21/12	1,425,000.00	02/21/14	1.50%		11,162.50	02/21/14	
8. 2012-47: Various Capital Improvements	1,900,000.00	12/21/12	1,900,000.00	02/21/14	1.50%		14,883.33	02/21/14	
9. 2012-48: Tax Appeal Refundings	750,000.00	12/21/12	375,000.00	12/19/14	1.25%	375,000.00	4,687.50	12/19/14	
10. 2012-59: Tax Appeal Refundings	150,000.00	12/21/12	75,000.00	12/19/14	1.25%	75,000.00	937.50	12/19/14	
11. 2013-20: Acquisition of Property	690,475.00	08/15/13	690,475.00	02/21/14	1.50%		5,408.72	02/21/14	
12. 2013-21: Various Road & Sewer Improvements	1,142,855.00	08/15/13	1,142,855.00	02/21/14	1.50%		8,952.36	02/21/14	
13. 2013-22: Various Capital Improvements	1,666,650.00	08/15/13	1,666,650.00	02/21/14	1.50%		13,055.43	02/21/14	
14. 2004-25: Improvements to CSO Solids/Floatables									
15. Control Facilities	1,768,167.00	08/14/13	1,768,167.00	02/21/14	1.50%		13,850.64	02/21/14	
16. 1998-26: Sewer Separation Project	9,310.00	08/14/13	9,310.00	02/21/14	1.50%		72.93	02/21/14	
Totals	14,827,457.00		14,024,377.00			748,515.00	111,957.62		
Memo: Type I School Notes should be separately listed and totalled.						80051 - 01	80051 - 02		
Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(d) with "C". Such notes must be retitled at the rate of 20% of the original amount issued annually.									

* Original Date of Issue refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2011 or prior require one legally payable installment to be deducted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted with this statement.

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

(Do not crowd - add additional sheets)

(Do not crowd - add additional sheets)

** Interest on Assessment Notes must be included in the Current Fund Budget application "Interest on Notes".
summitted with statement.

Assessment Notes with an original date of issue of 2007 or prior must be appropiated in full in the 2013 Dedicated Assessment Budget or written intent of permanent financing

Memos: * See Sheet 33 for classification of "Original Date of Issue"

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013		Expended		Reappropriation of Authorization		Authorized		Funded		Unfunded	
	Funded	Unfunded	Authorizations	Canceled	Reappropriation	Authorization	Funded	Unfunded	Funded	Unfunded	Funded	Unfunded	Funded	Unfunded
Improvements to CSO Solids/Floatables														
Various Road & Sewer Repairs			1,083,134.87								1,083,134.87			
Control Facilities														
Various Capital Improvements			8,362.86		8,362.86		88,248.67	29,356.71			0.00			
Multi-Park Improvements			117,605.38											
Various Capital Improvements			236,056.87		45.96		236,011.01							
Belgrave/Woodland & Elm Selely			47,766.99				41,128.42	6,638.57						
Road & Sewer Improvements			1,415.26		29,941.72		204.34	31,152.64						
Refunding Bond Ordinance					1,100,000.00		1,100,000.00							
Various Capital Improvements			37,987.45				173.28	37,814.17						
Road & Sewer Improvements			298,101.96		1,425,000.00		1,520,732.10	855,499.36			867,602.60			
Variou Capital Improvements					1,520,732.10			1,520,732.10						
Tax Appeal Refunding			15,105.79								15,105.79			
Tax Appeal Refunding					5,589.16						5,589.16			
Acquisition of Property			725,000.00					714,132.55			10,867.45			
Road & Sewer Improvements			1,567,560.00					200,329.55			424,705.00		1,142,855.00	
Various Capital Improvements					1,750,000.00						1,549,670.45			
Total	70000		347,284.21	5,579,516.20	4,042,560.00	1,238,163.43	3,631,666.66			424,705.00	4,674,825.32			
Place an * before each item of "Improvement" which represents a funding or refinancing of an emergency authorization.														
Analyses of Cancellations:														
Grant Receivable			113,237.24											
Deferred Charges - Unfunded											4,615.91			
Capital Fund Balance												1,238,163.43		

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance - January 1, 2013	80031 -01	xxxxxxxxxx	5,947.00
Received from 2013 Budget Appropriation *	80031 -02	xxxxxxxxxx	194,010.00
		xxxxxxxxxx	
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031 -03	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx	
		xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80031 -04	175,020.00	xxxxxxxxxx
		xxxxxxxxxx	
Balance December 31, 2013	80031 -05	24,937.00	xxxxxxxxxx
		199,957.00	199,957.00

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

SFY

**GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

* 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 SFY 2013 or Prior Years
2013-20: Acquisition of Property	725,000.00	690,475.00	34,525.00	34,525.00
2013-21: Various Road & Sewer Imps.	1,567,560.00	1,142,855.00	424,705.00	57,145.00
2013-22: Various Capital Improvements	1,750,000.00	1,666,650.00	83,350.00	83,350.00
Total	80032 -00	4,042,560.00	3,499,980.00	542,580.00
				175,020.00

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.

STATE OF NEW JERSEY DEPARTMENT OF TRANSPORTATION GRANT	367,560.00
CAPITAL IMPROVEMENT FUND	175,020.00
	542,580.00

**GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
2013**

		Debit	Credit
Balance - January 1, 2013	80029-01	XXXXXXX	29,601.85
Cancellation of Funded Ordinances		XXXXXXX	4,615.91
Premium received on sale of Bond Anticipation Notes		XXXXXXX	58,143.90
Cancellation of EDA Receivable			
Appropriated to Finance Reserve for Improvements			
Appropriated to Finance Improvement Authorizations	80029-02	-	XXXXXXX
Appropriated to 2013 Budget Revenue	80029-03	29,601.85	XXXXXXX
Balance - December 31, 2013	80029-04	62,759.81	XXXXXXX
		92,361.66	92,361.66

BONDS ISSUED WITH A COVENANT OR COVENANTS

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

2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A) \$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2013 \$ _____
4. Amount of Interest on Bonds with a Covenant - 2013 Requirement \$ _____
5. Total of 3 and 4 - Gross Appropriation \$ _____
6. Less Amount of Special Trust Fund to be Used \$ _____
7. Net Appropriation Required \$ _____

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

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

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

MUNICIPALITIES ONLY
IMPORTANT !!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete
 (N.J.S.A 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

- A.
- | | |
|---|-------------------|
| 1. Total Tax Levy for the Year 2013 was | \$ 104,325,093.76 |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ 102,467,678.25 |
| 3. Seventy (70) percent of Item 1 | \$ 73,027,565.63 |

(*) Including prepayments and overpayments applied.

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

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

- C. Does the appropriation required to be included in the 2013 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended ? Answer YES or NO: NO

- D.
1. Cash Deficit - 2012
 Levy -- - = \$ - NONE
 2. 4% of 2012 Tax Levy for all purposes:
 Levy -- - = \$ -
 3. Cash Deficit - 2013
 \$ -
 4. 4% of 2013 Tax Levy for all purposes:
 Levy -- - = \$ -

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

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
Operating		
Cash	78,391.93	
Consumer Accounts Receivable	766,389.81	
Overexpenditures of Appropriations	64,507.00	
Deficit in Operations	40,385.49	
Encumbrances	47,266.73	
Accrued Interest on Bonds	112,687.44	
Accrued Interest on Notes		
Accrued Interest on Loans	7,640.42	
Appropriation Reserves	15,689.83	
		183,284.42 "C"
Reserve for Receivables		766,389.81
Fund Balance		
	949,674.23	949,674.23
Capital		
Estimated Proceeds of Bonds and Notes	119,568.00	
Bonds and Notes Authorized But Not Issued		119,568.00
Cash	1,776,396.33	
Fixed Capital	25,440,130.72	
Fixed Capital Authorized and Uncompleted	5,300,000.00	
Due from NJ Environmental Infrastructure Trust	253,978.00	
Improvement Authorizations-Funded		213,898.45
Improvement Authorizations-Unfunded		1,583,677.67
Reserve for Payment of Debt		253,666.83
Capital Improvement Fund		57,750.00
Bond Anticipation Notes Payable		6,671,038.00
Serial Bonds		6,173,000.00
NJET Loans Payable		1,501,012.95
Reserve for Amortization		16,275,512.05
Deferred Reserve for Amortization		
Fund Balance		
	32,890,073.05	32,890,073.05

Bonds and Notes Authorized but not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

**TRIAL BALANCE - WATER UTILITY FUND
POST CLOSING**

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subdivided and Subabout Must Be Marked With C

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

Sheet 41-a

**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**

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

ANALYSIS OF WATER UTILITY ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUSES

STATEMENT OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated	91301-		0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		
Rents	91303-	5,086,500.00	4,925,443.86 (161,056.14)
Fire Hydrant Service	91304-		
Miscellaneous	91305-		0.00
Rents-Additional		420,000.00	420,000.00 0.00
Capital Fund Balance		18,727.89	18,727.89 0.00
Reserve for Payment of Debt		53,859.00	53,859.00 0.00
Added by N.J.S. 40A:4-87: (List)		XXXXXX	XXXXXX
			-
Subtotal		5,579,086.89	5,418,030.75 (161,056.14)
Deficit (General Budget)*	91306-	450,000.00	450,000.00 -
	91307-	6,029,086.89	5,868,030.75 (161,056.14)

** 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 2013

Appropriations:	XXXXXX
Adopted Budget	6,029,086.89
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	6,029,086.89
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	6,029,086.89
Deduct Expenditures:	
Paid or Charged	6,012,964.80
Reserved	15,689.83
Surplus (General Budget) **	
Total Expenditures	6,028,654.63
Unexpended Balances Canceled (See Footnote)	432.26

FOOTNOTES - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures"

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

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:	XXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	5,418,030.75	
Miscellaneous Revenue Not Anticipated	18,928.11	
2012 Appropriation Reserves Canceled*	101,310.28	
Total Revenue Realized		5,538,269.14
Expenditures:	XXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXX	
Paid or Charged	6,012,964.80	
Reserved	15,689.83	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	6,028,654.63	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		6,028,654.63
Excess		
Budget Appropriation - Surplus (General Budget) **		
Balance of "Results of 2013 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		490,385.49
Anticipated Revenue - Deficit (General Budget) ***	450,000.00	
Balance of "Results of 2013 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)	40,385.49	

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 Cancelled in 2013	101,310.28
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None4"	
* Excess (Revenue Realized)	101,310.28

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

Sheet 45

RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess of anticipated Revenues	XXXXXXX	
Unexpended Balances of Appropriations	XXXXXXX	432.26
Miscellaneous Revenues Not Anticipated	XXXXXXX	18,928.11
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXX	101,310.28
Liability Canceled		
Deficit in Anticipated Revenue	161,056.14	XXXXXXX
Refunds		
Operating Deficit - to Trial Balance	XXXXXXX	40,385.49
Excess in Operations - to Operating Surplus	-	XXXXXXX
	161,056.14	161,056.14

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

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

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

Cash	78,391.93	
Investments		
Interfund Accounts Receivable		
Subtotal	78,391.93	
Deduct Cash Liabilities Marked with "C" on Trial Balance	183,284.42	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	(104,892.49)	
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	104,892.49	
Operating Deficit #		
Total Other Assets	104,892.49	

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.
* In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012

\$ 953,113.00

Increased by:

Water Rents Levied

\$ 5,158,720.67

Decreased by:

Collections

\$ 5,345,443.86

Overpayments applied

Transfer to Water Liens

Other

\$ 5,345,443.86

Balance December 31, 2013

\$ 766,389.81

SCHEDULE OF WATER UTILITY LIENS

Balance January 31, 2013

\$ -

Increased by:

Transfers from Accounts Receivable

Penalties and Costs

Other

\$ -

Decreased by:

Collections

Other

\$ -

Balance December 31, 2013

\$ -

DEFERRED CHARGES

- MANDATORY CHARGES ONLY - WATER UTILITY FUND

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

Municipal *	Caused By	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013	Balance as at December 31, 2013
1. Emergency Authorization -					
2. Emergency Authorizations -	Schools			\$ 40,385.49	\$ 40,385.49
3. Deficit in Operations			\$ 64,507.00	\$ 64,507.00	
4. Overexpenditure of Appropriations					
5.					
6.					
7.					
8.					
9.					
10.					

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2013
1.				
2.				
3.				
4.				

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR BONDS
WATER UTILITY ASSESSMENT BONDS**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2013		XXXXXXX		
Issued		XXXXXXX		
Paid		XXXXXXX		
Outstanding December 31, 2013		XXXXXXX		

2014 Bond Maturities - Assessment Bonds

2014 Interest on Bonds *

WATER UTILITY CAPITAL BONDS

Outstanding January 1, 2013		XXXXXXX	6,498,000.00	
Issued		XXXXXXX		
Paid		325,000.00	XXXXXXX	
Outstanding December 31, 2013		6,173,000.00	XXXXXXX	
		6,498,000.00	6,498,000.00	
2014 Bond Maturities - Capital Bonds				\$ 340,000.00
2014 Interest on Bonds *			\$ 255,127.50	

INTEREST ON BONDS - WATER UTILITY BUDGET

2014 Interest on Bonds *	\$ 255,127.50		
Less: Interest Accrued to 12/31/2012 (Trial Balance)	\$ 112,687.44		
Subtotal	142,440.06		
Add: Interest to be Accrued as of 12/31/2013	\$ 116,604.80		
Required Appropriation 2014	259,044.86		

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2013 DEBT SERVICE FOR BONDS
WATER UTILITY INFRASTRUCTURE TRUST LOANS**

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2013		XXXXXXX		
Issued		XXXXXXX		
Paid		XXXXXXX		
		XXXXXXX		
Outstanding December 31, 2013		-		

2014 Bond Maturities - Assessment Bonds

2014 Interest on Bonds *

WATER UTILITY INFRASTRUCTURE TRUST LOANS

Outstanding January 1, 2013		XXXXXXX	2,175,247.69	
Issued		XXXXXXX		
		116,567.74	XXXXXXX	
Paid		557,667.00		
CANCELED				
Outstanding December 31, 2013		1,501,012.95	XXXXXXX	
		2,175,247.69	2,175,247.69	
2014 Bond Maturities - Capital Bonds				\$ 116,591.00
2014 Interest on Bonds *			\$ 17,593.00	

2014 Interest on Bonds *

2014 Interest on Bonds *		\$ 17,593.00	
Less: Interest Accrued to 12/31/2012 (Trial Balance)		\$ 7,640.52	
Subtotal		9,952.48	
Add: Interest to be Accrued as of 12/31/2013		\$ 7,330.38	
Required Appropriation 2014		17,282.86	

LIST OF BONDS ISSUED DURING 2013

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

(Do not crowd - add additional sheets)

.. It interests me that note is headed by ordinarie, designate same, otherwise an amount must be included in this

Interest on Notes - WATER UTILITY BUDGET	Interest on Notes	\$ 53,090.34	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.
	Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 53,090.34	* See Sheet 33 for clarification of "Original Date of Issue".
	Subtotal	\$ 53,090.34	All notes with an original date of issue of 2010 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.
	Add: Interest to be Accrued as of 12/31/2013	\$ 86,143.67	
	Required Appropriation - 2014	\$ 139,234.01	

She et 50

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

Utility Assessment Notes must be included in the Utility Budget application "Interest on Notes".
 Utility Assessment Notes with an original date of issue of Dec. 31, 2010 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.
 Memo: * See Sheet 33 for clarification of "Original Date of Issue".
 Important: If there is more than one utility in the municipality, identify each note.

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2013	xxxxxx	57,750.00
Received from 2013 Budget Appropriation*	xxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxx	
	xxxxxx	
Appropriated to Finance Improvement Authorizations	xxxxxx	
Balance - December 31, 2013	57,750.00	xxxxxx
	57,750.00	57,750.00

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	
Balance - December 31, 2013	xxxxxx	xxxxxx
	-	-

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

**UTILITY FUND
CAPITAL IMPROVEMENTS AUTHORIZED IN 2013**

DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

**WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SUPPLIES**

YEAR 2013

	Debit	Credit
Balance - January 1, 2013		
Premium on Sale of Notes	XXXXXXX	18,727.89
Funded Improvement Authorizations Canceled	XXXXXXX	40,949.10
Appropriated to Finance Improvement Authorizations		XXXXXXX
Appropriated to 2013 Budget Revenue	18,727.89	XXXXXXX
Balance -December 31, 2013	40,949.10	XXXXXXX
	\$ 59,676.99	\$ 59,676.99