

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

POPULATION LAST CENSUS	<u>20,726</u>
NET VALUATION TAXABLE 2013	<u>\$3,878,155,000</u>
MUNICIPAL CODE	<u>0322</u>

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

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

**TOWNSHIP OF MOORESTOWN, COUNTY OF BURLINGTON**

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature: 

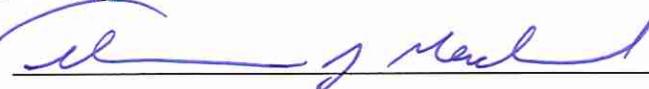
Title: Chief Financial Officer

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I, Thomas J. Merchel, am the Chief Financial Officer, License #N-0397, of the Township of Moorestown, County of Burlington and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S.40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature: 

Title: Chief Financial Officer/Deputy Township Manager

Address: 111 West Second Street, Moorestown, New Jersey 08057

Phone Number: (856) 235-0912 Fax Number: (856) 914-3078

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.

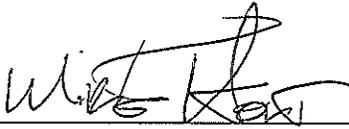
**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

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

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

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



\_\_\_\_\_  
(Registered Municipal Accountant)

HOLMAN FRENIA ALLISON, P. C.

(Firm Name)

618 Stokes Road, Medford, New Jersey 08055

(Address)

Telephone Number (609)-953-0612

(Phone Number)

Certified by me

This 28<sup>TH</sup> day of January 2014

**UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL**

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

Printed Name: Steven Holmes

Signature:



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Certificate #: 005524

Date:

02/06/2014

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**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 charged **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 an tax levy sale lien sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per *N.J.S.A. 40A:4-45ee*
10. The municipality will not apply for Extraordinary Aid for 2014.

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

Municipality: Moorestown Township

Chief Financial Officer: Tom Merchel

Signature: 

Certificate #: N-0397

Date: 2/3/2014

*GROUP 1: INELIGIBLE*

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet item(s) # \_\_\_\_\_ of the criteria above and therefore does not qualify for local examination of its Budget in accordance with *N.J.A.C.5:30-7.5.*

Municipality: \_\_\_\_\_

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

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

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

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

21-6000896

Fed I.D. #

Moorestown Township

Municipality

Burlington

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
	State and Federal Programs Expended (administered by the state)	State Programs Expended	Other State and Federal Programs Expended
Total	\$	\$169,163	\$

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

\_\_\_\_\_ Single Audit

\_\_\_\_\_ Program Specific Audit

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

**Note:** All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 27, 2004) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after December 31, 2004. Expenditures are defined in Section 205 of OMB A-133.

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

  
Signature of Chief Financial Officer

2/3/2014  
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 "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

**CERTIFICATION**

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

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

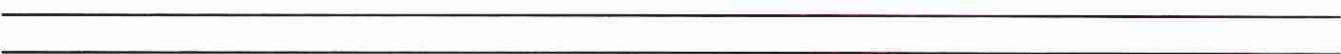
Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

**NOTE:**

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



**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF  
OCTOBER 1, 2013**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A.54:4-35, was in the amount of \$ 3,941,183,000.

  
SIGNATURE OF TAX ASSESSOR

Moorestown Township  
MUNICIPALITY

Burlington  
COUNTY

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

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

*Cash Liabilities Must be Subtotalled and Subtotal Must be Marked With "C" -- Taxes Receivable Must be Subtotalled*

TITLE OF ACCOUNT	DEBIT	CREDIT
Cash	14,211,319	
Change Funds	475	
<b>Receivables Offset With Full Reserves</b>		
Taxes Receivable	1,060,194	
Tax Title Liens	960,603	
Revenue Accounts Receivable	23,383	
Foreclosed Property Acquired for Taxes	101,300	
Due From Payroll Account	9	
Due From Bond & Interest Account	6,966	
Due From Animal Control Trust	8,609	
Due Trust Assessment		
Due Water & Sewer Operating		
Subtotal Receivables Offset With Full Reserves	2,161,064	
Due State of New Jersey - Burial Permits	75	
Deferred Charges to Future Taxation:		
Emergency Appropriations		
Special Emergency Appropriations	156,064	
Appropriation Reserves		1,032,157
Encumbrances		609,706
Prepaid Taxes		610,523
Special Emergency Note Payable		156,064
Tax Overpayments		139,699
Local School District Taxes Payable		4,862,339
County Taxes Payable Added & Omitted		310,571
Accounts Payable		94,023
Due State of New Jersey:		
Senior Citizen & Veteran Deductions		31,303
Uniform Construction/DCA Fees		11,765
Marriage License Fees		662

(Do not crowd - add additional sheets)

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

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(Do not crowd - add additional sheets)











**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**  
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)

AS AT DECEMBER 31, 2013

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>ANIMAL CONTROL FUND</b>		
Cash	32,535	
Due Current Fund		8,609
Due State of New Jersey		29
Reserve for Dog Trust Expenditures		23,897
Total	32,535	32,535
<b>TRUST FUND OTHER</b>		
Cash	6,949,573	
Due Current Fund	32,842	
Reserve for:		
Health Benefits		6,367
Confiscated Money		1,642
Performance Guarantees		1,872,347
Housing Trust		146,030
Open Space		2,552,778
Special Law Enforcement		9,324
Sundry Escrow Deposits (See Page 6a for Detail)		112,796
Uniform Construction Code - Third Party Inspection Fees		402,514
Unemployment Compensation		70,474
Tree Remembrance Fund		3,953
Miscellaneous Escrow Deposits		577,422
Recreation		101,338
Renaissance Program		17,098
Tax Title Lien Redemption		4,398
Tax Sale Premiums		612,336
Accumulated Leave		352,820
Recreation Donation		27,277
Snow Removal		111,501
<b>TOTAL</b>	<b>6,982,415</b>	<b>6,982,415</b>

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)**

**AS AT DECEMBER 31, 2013**

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>TRUST FUND OTHER (continued):</b>		
Reserve for (continued):		
Sundry Escrow Deposits:		
CASA		100
Bikeway		7,920
Affinity Card		65
Teleport Fee		76,200
S. Lenola Rouse		9,765
Sustainable Jersey		100
POAA		1,762
Sidewalk Repairs		6,370
Strawbridge Lake		7,827
Gym Repairs		2,687
Sub-Total Sundry Escrow Deposits		112,796
<b>TRUST ASSESSMENT</b>		
Cash	11,044	
Assessments Receivable		
Assessment Liens	287	
Due Current Fund	21	
Reserve for Future Assessments		
Bond Anticipation Notes Payable		
Serial Bonds Payable		
Reserve for Assessment Liens		767
Due Water & Sewer Assessment Fund		
Fund Balance		10,585
<b>TOTAL-TRUST ASSESSMENT FUND</b>	<b>11,352</b>	<b>11,352</b>

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1998, C. 256

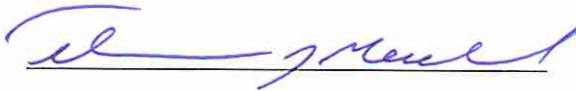
Municipal Public Defender Expended Prior Year 2012:	(1)	<u>7,260</u>	
	(2)	<u>1,815</u>	25%
Municipal Public Defender Trust Cash Balance December 31, 2013:	(3)	<u>ZERO</u>	

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:  $3 - (1 + 2) =$  ZERO

**The undersigned certifies that the municipality has complied with the regulations governing  
Municipal Public Defender as required under Public Law 1998, C. 256.**

Chief Financial Officer:



Signature:

THOMAS J. MERCHEL

Certificate #:

N0397

Date:

2/3/2014

## SCHEDULE OF TRUST FUND DEPOSITS AND RESERVES

	PURPOSE	AMOUNT DEC. 31, 2012 PER AUDIT REPORT	RECEIPTS	DISBURSEMENTS	BALANCE AS DECEMBER 31, 2013
1.	Health Benefits Account	2,723	2,955,030	2,951,386	6,367
2.	Confiscated Money Fund	1,640	2		1,642
3.	Escrow Trust Fund	487,058	627,790	537,426	577,422
4.	Housing Trust Fund	273,060	141,452	268,482	146,030
5.	Open Space Trust	2,371,345	544,319	362,886	2,552,778
6.	Performance Escrow	2,004,659	486,875	619,187	1,872,347
7.	Special Law Enforcement Trust	7,487	1,837		9,324
8.	Trust Sundry	104,609	190,727	182,540	112,796
9.	UCC Trust	417,438	730,129	745,053	402,514
10.	Unemployment Compensation	70,406	68		70,474
11.	Recreation Trust	96,682	85,039	80,383	101,338
12.	Tree Remembrance	3,699	254		3,953
13.	Renaissance Program	20,983	19	3,904	17,098
14.	Accumulated Leave Fund	361,270	135,289	143,739	352,820
15.	Tax Title Lien - 3rd Party	7,010	1,454,018	1,456,630	4,398
16.	Tax Sale Premium	570,701	545,542	503,907	612,336
17.	Recreation Donation	74,419	11,259	58,401	27,277
18.	Snow Removal	66,430	45,071		111,501
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
	<b>TOTALS</b>	6,941,619	7,954,720	7,913,924	6,982,415



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

TITLE OF LIABILITY TO WHICH CASH AND INVESTMENTS ARE PLEDGED	AUDIT BALANCE DECEMBER 31, 2012	RECEIPTS				DISBURSEMENTS	BALANCE DECEMBER 31, 2013
		ASSESSMENTS & LIENS	CURRENT BUDGET		OTHER TRANSFERS		
<b>Assessment Bond Anticipation Note Issues (continued):</b>	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
<b>Balance Brought Forward</b>	4,640					4,160	480
West Maple/ W Oak/ Washington/ Central Avenue/Elm							
Walker Avenue/ North Church							
S. Church/Washington/W. Harris Ave.							
W. Third/Locust/W. Main/W. Second							
East 3rd, Zelly, Linden, Oak, Elm & Central Avenues							
Lippincott Avenue							
Mill Street							
Browning/N. Church							
Other Liabilities							
Due From Utility Assessment Fund							
Trust Surplus	10,585						10,585
Due Utility Operating Fund							
* Less: Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Due Current Fund	(6,026)	6,005					(21)
<b>Totals</b>	<b>9,199</b>	<b>6,005</b>				<b>4,160</b>	<b>11,044</b>

\* Show as red figure

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

TITLE OF ACCOUNT	DEBIT	CREDIT
Estimated Proceeds Bonds & Notes Authorized	3,875,075	
Bonds & Notes Authorized but Not Issued		3,875,075
Cash and Investments	5,820,072	
Due From State of New Jersey - DOT Grant	45,000	
Due From State of New Jersey - DCA Grant		
Due From State of New Jersey - CDBG Grant	65,000	
Due From Current Fund		
Deferred Charges to Future Taxation:		
Funded	36,034,000	
Unfunded	3,875,075	
Reserve for:		
Payment of Bonds		334,206
Payment of Notes		
Turf Field Replacement		62,412
Town Hall Building Insurance Settlement		1
Reserve for Encumbrances		3,524,157
Bonds Payable		36,034,000
Bond Anticipation Notes Payable		
Green Acres Loan Payable		
Capital Improvement Fund		21
Improvement Authorizations:		
Funded		1,954,207
Unfunded		3,731,863
Capital Surplus		198,280
<b>TOTAL</b>	<b>49,714,222</b>	<b>49,714,222</b>

(Do not crowd - add additional sheets)



**CASH RECONCILIATION DECEMBER 31, 2013 (Continued)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

BANK ACCOUNTS	ACCOUNT NAME	AMOUNTS
<b>CURRENT FUND:</b>		
Beneficial Bank - Checking		9,670,203
ABCO Federal Credit Union		2,006,651
Beneficial Bank - Meter		125,937
Liberty Bell Bank - Current		2,512,786
New Jersey Cash Management Fund		53,491
	<b>TOTAL - CURRENT FUND</b>	<b>14,369,068</b>
<b>TRUST ASSESSMENT:</b>		
Beneficial Bank		7,477
New Jersey Cash Management Fund		3,567
	<b>TOTAL - TRUST ASSESSMENT</b>	<b>11,044</b>
<b>TRUST - DOG FUND:</b>		
Beneficial		33,014
	<b>TOTAL - TRUST DOG FUND</b>	<b>33,014</b>
<b>GENERAL CAPITAL FUND:</b>		
Beneficial Bank - Checking		6,283,110
New Jersey Cash Management Fund		1,312
	<b>TOTAL - GENERAL CAPITAL FUND</b>	<b>6,284,422</b>
<b>TRUST OTHER FUND:</b>		
Beneficial	Tax Collector TTL	180,894
	Tax Premium	778,936
TD Bank	Tax Collector TTL	9,385

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

**CASH RECONCILIATION DECEMBER 31, 2013 (Continued)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b>BANK ACCOUNTS</b>	<b>ACCOUNT NAME</b>	<b>AMOUNTS</b>
Beneficial	Special Law	9,324
	UCC Trust	365,013
	Unemployment	65,396
	Health Benefits	13,614
	Sundry	112,697
	Confiscated money	1,641
	Develop Escrow	624,809
	Tree Remb	3,953
	Snow Removal Trust	111,501
	Open Space	2,553,973
	Recreation	115,233
	Renaissance	17,099
	Performance Escrow	1,870,893
	Accumulated Leave	352,820
	Recreation Donation	27,277
TD Bank	Housing Trust	145,550
New Jersey Cash Management Fund	UCC Trust	3,205
	Housing Trust	480
	Unemployment	5,078
	<b>TOTAL - TRUST OTHER FUND</b>	<b>7,368,771</b>
<b>WATER &amp; SEWER OPERATING:</b>		
	Beneficial Checking	6,433,551
	Liberty Bell Bank Utility Operating	502,557
	New Jersey Cash Management	2,775
	Investments	156,064
	<b>TOTAL - WATER &amp; SEWER OPERATING</b>	<b>7,094,947</b>
<b>WATER &amp; SEWER CAPITAL FUND:</b>		
	Beneficial Bank	1,873,808
	Beneficial Bank	
	New Jersey Cash Management	8,183
	<b>TOTAL - WATER &amp; SEWER CAPITAL FUND</b>	<b>1,881,991</b>
<b>WATER &amp; SEWER ASSESSMENT FUND:</b>		
	Beneficial Bank	82,266
	<b>TOTAL - WATER &amp; SEWER ASSESSMENT</b>	<b>82,266</b>
<b>TOTALS</b>		<b>37,125,523</b>

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

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

GRANT	BALANCE JANUARY 1, 2013	2013 BUDGET REVENUE REALIZED	RECEIVED	CANCELLED	TRANSFERRED FROM UNAPPROPRIATED	BALANCE DECEMBER 31, 2013
<b>State Grants:</b>						
EMA - Assistance	5,000		5,000			
ANJEC - 2012 Sustainable Land Use	5,250		5,250			
County EMA - Homeland Security	12					12
Drunk Driving Enforcement Grant						
Clean Communities Grant		35,000	35,000			
Safe & Secure Communities	60,000	60,000	60,000			60,000
Community Forestry						
Body Armor Replacement		3,477	3,477			
Municipal Alliance for a Drug Free New Jersey	17,400	17,400	7,519	9,881		17,400
Recreation Opportunity Grant	6,000		6,000			
2006 Smart Growth						
Recycling Tonnage Grant		40,937	40,937			
NJDEP Stormwater						
2009 EMPG Grant						
Recovery Act Ed Byrne						
County Parks Grant	45,362		43,730	1,632		
<b>Federal Grants:</b>						
Town Center Parking Plan						



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

Grant	Balance January 1, 2013	Transferred From 2013 Budget Appropriations		Township Matching Share	Encumbrances Reclassified	Expended	Canceled	Balance December 31, 2013
		Budget	Appropriation By 40A:4-87					
<b>State Grants:</b>								
Drunk Driving Enforcement Grant	21,867				153	577		21,443
Click it or Ticket/Buckle up South Jersey								882
Alcohol Education Rehabilitation Fund	882							
Clean Communities Grant		35,000				35,000		
Safe & Secure Communities	5,000	60,000				50,000		15,000
Community Forestry								
Municipal Alliance for a Drug Free New Jersey	11,748	17,400				9,063	9,881	10,204
Recycling Tonnage Grant	16,055	40,937				27,148		29,844
Body Armor		3,477				3,477		
ANJEC - 2012 Sustainable Land Use					2,625	2,625		
Recreation Opportunity Grant								
EMA - Assistance Grant								277
County EMA - Homeland Security	277							
EMA - HMEP Grant								
2006 Smart Growth								32
2009 EMPG Grant	32							4,236
Recovery Act Ed Byrne	4,236							
County Parks Grant	43,416				1,500	43,285	1,631	
<b>Matching Grants:</b>								
Recreation Opportunity Grant								
Municipal Alliance for a Drug Free New Jersey	3,052	4,350				2,266	2,585	2,551
STEM-ANJEC Match					2,625	2,625		
<b>Page Total</b>	<b>106,565</b>	<b>161,164</b>			<b>6,903</b>	<b>176,066</b>	<b>14,097</b>	<b>84,469</b>

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

GRANT	Balance January 1, 2013	Transferred From 2013 Budget Appropriations		Township Matching Share	Encumbrances Reclassified	Expended	Canceled		Balance December 31, 2013
		Budget	Appropriation By 40A:4-87						
<b>Federal Grants:</b>									
Bullet Vest Partnership Grant									
Town Center Parking Plan	2,044								2,044
<b>Private Grants:</b>									
Defibrillator	1,500								1,500
Police Training Award									
Tree Replacement	5,090								5,090
Recreation Trust	13,100								13,100
<b>Totals</b>	<b>128,299</b>	<b>161,164</b>			<b>6,903</b>	<b>176,066</b>	<b>14,097</b>		<b>106,203</b>



**\*LOCAL DISTRICT SCHOOL TAX**

		DEBIT	CREDIT
Balance January 1, 2013		xxxxxx	xxxxxx
School Tax Payable #	85001-00	xxxxxx	4,728,443
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013)	85002-00	xxxxxx	24,472,999
Levy School Year July 1, 2013 - June 30, 2014		xxxxxx	58,670,676
Levy Calendar Year 2013		xxxxxx	
Paid		58,536,780	xxxxxx
Balance December 31, 2013		xxxxxx	xxxxxx
School Tax Payable #	85003-00	4,862,339	xxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014)	85004-00	24,472,999	xxxxxx
		87,872,118	87,872,118

\*Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.  
#Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE TAX**

		DEBIT	CREDIT
Balance January 1, 2013	85045-00	xxxxxx	
2013 Levy	81105-00	xxxxxx	387,815
Added Taxes			8,651
Interest Earned		xxxxxx	
Miscellaneous Revenues		xxxxxx	
Expenditures		396,466	
			xxxxxx
Balance December 31, 2013	85046-00		
		396,466	396,466

#Must include unpaid requisitions.

**NOT APPLICABLE  
REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District Involved)

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

**NOT APPLICABLE  
REGIONAL HIGH SCHOOL TAX**

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

## COUNTY TAXES PAYABLE

		DEBIT	CREDIT
Balance January 1, 2013		xxxxxx	xxxxxx
County Taxes	80003-01	xxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxx	46,928
2013 Levy:		xxxxxx	xxxxxx
General County	80003-03	xxxxxx	13,666,223
County Library	80003-04	xxxxxx	
County Health		xxxxxx	
County Open Space Preservation		xxxxxx	595,414
Due County for Added and Omitted Taxes	80003-05	xxxxxx	310,571
Paid		14,308,565	xxxxxx
Balance December 31, 2013:		xxxxxx	xxxxxx
County Taxes			xxxxxx
Due County for Added & Omitted Taxes		310,571	xxxxxx
		14,619,136	14,619,136

## SPECIAL DISTRICT TAXES

		DEBIT	CREDIT
Balance January 1, 2013	80003-06	xxxxxx	
2013 Levy: (List Each Type of District Tax Separately - see Footnote)		xxxxxx	xxxxxx
Fire -	81108-00	2,481,112	xxxxxx
Sewer -	81111-00		xxxxxx
Water -	81112-00		xxxxxx
Garbage -	81109-00		xxxxxx
Open Space -	81105-00		xxxxxx
Total 2013 Levy	80003-07	xxxxxx	2,481,112
Paid	80003-08	2,481,112	xxxxxx
Balance December 31, 2013	80003-09		xxxxxx
		2,481,112	2,481,112

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

**NOT APPLICABLE  
STATE LIBRARY AID  
RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID**

		DEBIT	CREDIT
Balance January 1, 2013	80004-01	xxxxxx	
State Library Aid Received in 2013	80004-02	xxxxxx	xxxxxx
Expended	80004-09		xxxxxx
Balance December 31, 2013	80004-10		

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

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

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

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

**RESERVE FOR LIBRARY SERVICE WITH FEDERAL AID**

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

## STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,375,000	2,375,000	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxx	xxxxxx	xxxxxx
Adopted Budget	4,481,132	5,130,852	649,720
Added by N.J.S.40A:4-87: (List on 17a)	12,000	12,000	
Total Miscellaneous Revenue Anticipated 80103-	4,493,132	5,142,852	649,720
Receipts From Delinquent Taxes 80104-	800,000	926,118	126,118
Amount to be Raised by Taxation:	xxxxxx	xxxxxx	xxxxxx
(a) Local Tax for Municipal Purposes 80105-	15,662,333	xxxxxx	xxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxx	xxxxxx
Total Amount to be Raised by Taxation 80107-	15,662,333	17,558,965	1,896,632
	23,330,465	26,002,935	2,672,470

### ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxx	92,135,019
Amount to be Raised by Taxation	xxxxxx	xxxxxx
Local District School Tax 80109-00	58,670,676	xxxxxx
Regional School Tax 80119-00		xxxxxx
Regional High School Tax 80110-00		xxxxxx
County Taxes 80111-00	14,261,637	xxxxxx
Due County for Added and Omitted Taxes 80112-00	310,571	xxxxxx
Special District Taxes 80113-00	2,481,112	xxxxxx
Municipal Open Space Tax 80120-00	396,466	xxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxx	1,544,408
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	17,558,965	xxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxx	
	93,679,427	93,679,427

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



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	23,318,465
2013 Budget - Added by N.J.S.40A:4-87	80012-02	12,000
Appropriated for 2013 (Budget Statement Item 9)	80012-03	23,330,465
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>23,330,465</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>23,330,465</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	20,728,739
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,544,408
Reserved	80012-10	1,032,157
<b>Total Expenditures</b>	<b>80012-11</b>	<b>23,305,304</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>25,161</b>

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELLED:**

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".

**NOT APPLICABLE**  
**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)		
<b>Total Authorizations</b>		
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		

## RESULTS OF 2013 OPERATION

### CURRENT FUND

		DEBIT	CREDIT
Excess of Anticipated Revenues:		xxxxxx	xxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxx	649,720
Delinquent Tax Collections	80013-02	xxxxxx	126,118
		xxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxx	1,896,632
Unexpended Balances of 2013 Budget Appropriations	80013-04	xxxxxx	25,161
Miscellaneous Revenue Not Anticipated	81113-	xxxxxx	528,818
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxx	
Sale of Municipal Assets		xxxxxx	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	xxxxxx	377,045
Prior Years Interfunds Returned in 2012	80013-06	xxxxxx	12,276
Prior Years Accounts Payable Cancelled		xxxxxx	8,027
Federal & State Grants Appropriated Cancelled			2,585
Tax Overpayments Cancelled			
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxx	xxxxxx
Balance January 1, 2012	80013-07	24,472,999	xxxxxx
Balance December 31, 2012	80013-08	xxxxxx	24,472,999
Deficit in Anticipated Revenues:		xxxxxx	xxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxx
Delinquent Tax Collections	80013-10		xxxxxx
			xxxxxx
Required Collection of Current Taxes	80013-11		xxxxxx
Interfund Advances Originating in 2012	80013-12	839	xxxxxx
Adjustment for State and Federal Grants			xxxxxx
Prior Year Senior Citizens' and Veterans' Disallowed		6,585	xxxxxx
Federal & State Grants Receivable Cancelled			
Prior Year Refunds		130,647	
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,488,311	xxxxxx
		28,099,381	28,099,381

**SCHEDULE OF MISCELLANEOUS REVENUES**  
**NOT ANTICIPATED**

SOURCE	AMOUNT REALIZED
Miscellaneous Advertising Fee	5,082
Insurance Refunds	31,665
False Alarm Fees	39,600
Peddler/Solicitor Permit	1,050
Developer Application Fees	10,318
Miscellaneous Clerk	6,161
PMMJIF Safety Award	2,500
Sale of Assets	9,490
Photo Copies	239
Trash Pickup Reimbursement	6,705
Housing Trust Debt - Reimb. For Int. Exp.	50,052
Payment in Lieu of Taxes	24,788
Cancel Prior Years Outstanding Checks	7,958
Shared Service Reimbursements	1,000
Unclaimed Bail	3,000
Scrap Metal & Waste Oil	5,461
Prior Years Refunds	2,483
DMV Inspection Fees	982
Pawn Shop Licenses	1,200
State of NJ 2% Administration Fee & Homestead Rebate Mailing	3,233
Towing Fees	600
Refund Prior Year Expenditures	315,251
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>528,818</b>

**SURPLUS - CURRENT FUND - YEAR 2013**

		DEBIT	CREDIT
1. Balance January 1, 2013	80014-01	xxxxxx	5,266,890
2.		xxxxxx	
3. Excess Resulting From 2013 Operations	80014-02	xxxxxx	3,488,311
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	2,375,000	xxxxxx
5. Amount Appropriated in 2013 Budget - With Prior Written Consent of Director of Local Government Services	80014-04		xxxxxx
6.			xxxxxx
7. Balance December 31, 2013	80014-05	6,380,201	xxxxxx
		8,755,201	8,755,201

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

Cash	80014-06	14,211,319
Investments	80014-07	
Change Fund		475
Subtotal		14,211,794
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	7,987,732
Cash Surplus	80014-09	6,224,062
Deficit in Cash Surplus	80014-10	( )
Other Assets Pledged to Surplus: *		
(1)Due From State of N.J. Senior Citizens & Veterans Deduction	80014-16	
Deferred Charges #	80014-12	156,064
Cash Deficit #	80014-13	
Due From State Burial Permits		75
Total Other Assets	80014-14	156,139
	80014-15	6,380,201

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

#MAY NOT BE ANTICIPATED AS NONCASH 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	<u>89,003,676</u>
or		
(Abstract of Ratables)	82113-00	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	<u>2,468,138</u>
3. Amount Levied for Omitted Taxes Under N.J.S.A.54:4-63.12 et. seq.	82103-00	<u>                    </u>
4. Amount Levied for Added Taxes Under N.J.S.A.54:4-63.1 et. seq.	82104-00	<u>1,952,186</u>
5a. Subtotal 2013 Levy		<u>93,424,000</u>
5b. Reductions due to tax appeals **		<u>                    </u>
5c. Total 2013 Tax Levy	82106-00	<u>93,424,000</u>
6. Transferred to Tax Title Liens	82107-00	<u>47,507</u>
7. Transferred to Foreclosed Property	82108-00	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	<u>183,111</u>
9. Discount Allowed	82110-00	<u>                    </u>
10. Collected in Cash: In 2012	82121-00	<u>629,035</u>
In 2013 *	82122-00	<u>90,546,051</u>
State's Share of 2013 Senior Citizen & Veteran Deductions Allowed	82123-00	<u>154,500</u>
Homestead Benefit Credit	82124-00	<u>805,433</u>
Total to Line 14	82111-00	<u>92,135,019</u>
11. Total Credits		<u>92,365,637</u>
12. Amount Outstanding December 31, 2013	83120-00	<u>1,058,363</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 Divided by Item 5) is	<u>98.62%</u> 82112-00	

*Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale Check here \_\_\_\_ & complete sheet 22a.*

14. Calculation of Current Taxes Realized in Cash:		
Total of Line 10		<u>92,135,019</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)		<u>92,135,019</u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 Shows \$1,500,000.00, and Item 10 shows \$1,049,977.50, the percentage represented by the cash collection would be \$1,049,977.50 divided by \$1,500,000 or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00% nor 69.999%.

# Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizen and Veteran 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.

**NOT APPLICABLE**  
**ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 2013**

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (Sheet 22) \$ \_\_\_\_\_

LESS: Proceeds from Accelerated Tax Sale \_\_\_\_\_

**NET Cash Collected** \$ \_\_\_\_\_

Line 5c (Sheet 22) Total 2013 Tax Levy \$ \_\_\_\_\_

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

NOTE: This percentage should be utilized to calculate the Reserve for Uncollected Taxes on Sheet 25, then proceed to complete Sheet 25a to compute the current budget appropriation.

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**(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 2012 Tax Levy \$ \_\_\_\_\_

Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is \_\_\_\_\_

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

	DEBIT	CREDIT
1. Balance January 1, 2013	xxxxxxx	xxxxxxx
Due From State of New Jersey		xxxxxxx
Due to State of New Jersey	xxxxxxx	18,053
2. Senior Citizens Deductions Per Tax Billings	19,250	xxxxxxx
3. Veterans Deductions Per Tax Billings	131,250	xxxxxxx
4. Senior Citizens Deductions Allowed By Tax Collector		xxxxxxx
5. Veterans Deductions Allowed by Tax Collector - 2013	4,000	
6. Veterans Deductions Allowed by Tax Collector - 2012	500	
7. Senior Citizens Deductions Disallowed By Tax Collector	xxxxxxx	
8. Senior Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxx	6,585
9. Received in Cash From State	xxxxxxx	161,665
10. Cancelled to Surplus		
11.		
12. Balance December 31, 2013:	xxxxxxx	xxxxxxx
Due From State of New Jersey	xxxxxxx	
Due To State of New Jersey	31,303	xxxxxxx
	<b>186,303</b>	<b>186,303</b>

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

Line 2	19,250
Line 3	131,250
Line 4 and 6	4,000
Subtotal	154,500
Less: Line 7	
To Item 10, Sheet 22	154,500

**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		xxxxxx	558,564
Taxes Pending Appeals	558,564	xxxxxx	xxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxx	xxxxxx
Contested Amount of 2012 Taxes Collected Which are Pending State Appeal (Item 14, Sheet 22)		xxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxx	
Prior Year Tax Appeals Pending			
Cash Paid to Appellants (Including 5% Interest From Date of Payment)		553,509	xxxxxx
Closed to Results of Operations (Portion of Appeal Won by Municipality, Including Interest)			xxxxxx
Balance December 31, 2013		5,055	xxxxxx
Taxes Pending Appeals *	5,055	xxxxxx	xxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxx	xxxxxx
		558,564	558,564

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

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

T-8104  
License #

2/3/14  
Date

**TOWNSHIP OF MOORESTOWN  
COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2014 MUNICIPAL BUDGET**

		YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	80015-	22,099,397	XXXXXX
2. Local District School Tax -	80016- Actual		58,670,676
	80017- Estimate **	60,944,090	XXXXXX
3. Regional School District Tax -	80025- Actual		
	80026- Estimate *		XXXXXX
4. Regional High School Tax - School Budget	80018- Actual		
	80019- Estimate *		XXXXXX
5. County Tax -	80020- Actual		14,261,637
	80021- Estimate *	14,266,223	
6. Special District Taxes -	80022- Actual		2,481,112
	80023- Estimate *	2,786,235	
7. Municipal Open Space Tax	80027- Actual		387,815
	80028- Estimate *	394,118	
8. Total General Appropriations & Other Taxes	80024-01	100,490,063	
9. Less: Total Anticipated Revenues From 2014 in Municipal Budget (Item	80024-02	7,667,815	
10. Cash Required From 2013 Taxes to Support Local Municipal Budget & Other Taxes	80024-03	92,822,248	
11. Amount of Item 10 Divided by 98.40% (820134-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	94,331,553	
<b>ANALYSIS OF ITEM 11:</b>			
Local District School Tax (Amount Shown on Line 2 Above)	60,944,090		*May not be stated in an amount less than "actual" Tax of year 2012
Regional School District Tax (Amount Shown on Line 4 Above)			
Regional High School Tax (Amount Shown on Line 5 Above)			** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
County Tax (Amount Shown on Line 6 Above)	14,266,223		
Special District Tax (Amount Shown on Line 7 Above)	2,786,235		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	394,118		
Tax in Local Municipal Budget	15,940,887		
Total Amount (See Line 11)	94,331,553		
12. Appropriation: Reserve for Uncollected Taxes Budget Statement, Item 8(M) (Item 11, Less Item 10)	80024-06	1,509,305	
Computation of "Tax in Local Municipal Budget"			<b>Note:</b>
Item 1 - Total General Appropriations		22,099,397	The amount of anticipated revenues (Item 9) may Never exceed the total of Items 1 and 12
Item 12 - Appropriation: Reserve for Uncollected Taxes		1,509,305	
Subtotal		23,608,702	
Less: Item 9 - Total Anticipated Revenues		7,667,815	
Amount to be Raised by Taxation in Municipal Budget	80024-07	15,940,887	includes Library Tax of \$1,398,742

**NOT APPLICABLE**  
**ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99**

**Calculation To Utilize Proceeds In Current budget As Deduction  
 To Reserve For Uncollected Taxes Appropriations**

**NOTE:** This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

**A. Reserve for Uncollected Taxes (Sheet 25, Item 12)** \_\_\_\_\_

**B. Reserve for Uncollected Taxes Exclusion:**  
 Outstanding Balance of Delinquent Taxes \_\_\_\_\_  
 (Sheet 26, Item 14A) x % of collection (Item 16)

**C. Times: % of increase of Amount to be raised by Taxes over Prior Year** \_\_\_\_\_ %  
 [(2013 Estimated Total Levy - 2012 Total Levy)/2012 Total Levy]

**D. Reserve for Uncollected Taxes Exclusion Amount** \_\_\_\_\_  
 [(BxC)+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 \_\_\_\_\_ % (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			1,835,457	xxxxxx
A. Taxes	83102-00	922,440	xxxxxx	xxxxxx
B. Tax Title Liens	83103-00	913,017	xxxxxx	xxxxxx
2. Canceled:			xxxxxx	xxxxxx
A. Taxes		83105-00	xxxxxx	1,047
B. Tax Title Liens		83106-00	xxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxx	
A. Taxes		83108-00	xxxxxx	
B. Tax Title Liens		83109-00	xxxxxx	
4. Added Taxes			83110-00	6,086
5. Added Tax Title Liens			83111-00	xxxxxx
6. Adjustment Between Taxes (Other Than Current Year) & Tax Title Liens:			xxxxxx	xxxxxx
A. Taxes - Transfers To Tax Title Liens	(1)	83104-00	xxxxxx	30
B. Tax Title Liens - Transfers From Taxes	(1)	83107-00	30	xxxxxx
7. Balance Before Cash Payments			xxxxxx	1,840,496
8. Totals			1,841,573	1,841,573
9. Balance Brought Down			1,840,496	xxxxxx
10. Collected:			xxxxxx	925,618
A. Taxes	83116-00	925,618	xxxxxx	xxxxxx
B. Tax Title Liens	83117-00		xxxxxx	xxxxxx
11. Interest and Costs - 2013 Tax Sale			83118-00	49
12. 2013 Taxes Transferred to Liens			83119-00	47,507
13. 2013 Taxes			83123-00	1,058,363
14. Balance December 31, 2013:			xxxxxx	2,020,797
A. Taxes	83121-00	1,060,194	xxxxxx	xxxxxx
B. Tax Title Liens	83122-00	960,603	xxxxxx	xxxxxx
15. Totals			2,946,415	2,946,415

16. Percentage of Cash Collection to Adjusted Amount Outstanding (Item No. 10 Divided by Item No.9) is 50.29%

17. Item No. 14 Multiplied by Percentage Shown Above is 1,016,259  
and represents the maximum amount that may be anticipated in 2014. 83125-00

(SEE NOTE A ON SHEET 22 -CURRENT TAXES)

(1) These Amounts Will Always be the Same.

**SCHEDULE OF FORECLOSED PROPERTY  
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

		DEBIT	CREDIT
.1 Balance January 1, 2013	84101-00	101,300	xxxxxx
2. Foreclosed or Deeded In 2013		xxxxxx	xxxxxx
3. Tax Title Liens	84103-00		xxxxxx
4. Taxes Receivable	84104-00		xxxxxx
5A.	84102-00		xxxxxx
5B.	84105-00	xxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxx	
8. Sales		xxxxxx	xxxxxx
9. Cash *	84109-00	xxxxxx	
10. Contract	84110-00	xxxxxx	
11. Mortgage	84111-00	xxxxxx	
12. Loss on Sales	84112-00	xxxxxx	
13. Gain on Sales	84113-00		xxxxxx
14. Balance December 31, 2013	84114-00	xxxxxx	101,300
		101,300	101,300

**NOT APPLICABLE  
CONTRACT SALES**

		DEBIT	CREDIT
15. Balance January 1, 2013	84115-00		xxxxxx
16. 2012 Sales From Foreclosed Property	84116-00		xxxxxx
17. Collected *	84117-00	xxxxxx	
18.	84118-00	xxxxxx	
19. Balance December 31, 2013	84119-00	xxxxxx	

**NOT APPLICABLE  
MORTGAGE SALES**

		DEBIT	CREDIT
20. Balance January 1, 201	84120-00		xxxxxx
21. 2012 Sales From Foreclosed Property	84121-00		xxxxxx
22. Collected *	84122-00	xxxxxx	
23.	84123-00	xxxxxx	
24. Balance December 31, 2013	84124-00	xxxxxx	

Analysis of Sale of Property: \$ \_\_\_\_\_  
 \* Total Cash Collected In 2013 (84125-00)

Realized in 2013 Budget \_\_\_\_\_

To Result 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.)

<u>Caused By</u>	Amount Dec. 31, 2012 Per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting From 2013	Balance as of <u>Dec. 31, 2013</u>
1. Emergency Authorization - Municipal *	\$356,067	356,067		
2. Emergency Authorizations - Schools				
3. Overexpenditure of Appropriations				
4. Overexpenditure of Appropriation Reserves				
5.				
6.				
7.				
8.				
9.				
10.				

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

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

<u>DATE</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
1.		
2.		
3.		
4.		
5.		

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND  
NOT SATISFIED**

<u>In Favor Of</u>	<u>On Account Of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated For In Budget of <u>Year 2014</u>
1.				
2.				
3.				
4.				





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		DEBIT	CREDIT	2014 DEBT SERVICE
Outstanding January 1, 2013	80033-01	xxxxxx	21,709,840	
Issued	80033-02	xxxxxx	16,950,000	
Paid	80033-03	2,625,840	xxxxxx	
Refunded Bonds				
Outstanding December 31, 2013	80033-04	36,034,000	xxxxxx	
		38,659,840	38,659,840	
2014 Bond Maturities - General Capital Bonds			80033-05	2,585,000
2014 Interest on Bonds *		80033-06	1,210,523	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2013	80033-07	xxxxxx	4,160	
Issued	80033-08	xxxxxx		
Paid	80033-09	4,160	xxxxxx	
Outstanding December 31, 2013	80033-10		xxxxxx	
		4,160	4,160	
2014 Bond Maturities - Assessment Bonds			80033-11	
2014 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	1,210,523

**LIST OF BONDS ISSUED DURING 2013**

PURPOSE	2014 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE
2013 General Improvement Bonds	540,000	16,950,000	6/18/2013	2-4%
TOTAL	540,000	16,950,000		

80033-14      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS**  
(COUNTY) (MUNICIPAL) \_\_\_\_\_ LOAN

		DEBT	CREDIT	2014 DEBT SERVICE
Outstanding January 1, 2013	80033-01	xxxxxxx		
Issued	80033-02		xxxxxxx	
Paid	80033-03			
Outstanding December 31, 2013	80033-04		xxxxxxx	
2014 Loan Maturities			80033-05	
2014 Interest on Loans			80033-06	
Total 2014 Debt Service for	Loan		80033-13	
<b>GREEN ACRES LOAN</b>				
Outstanding January 1, 2013	80033-07	xxxxxxx	22,974	
Issued	80033-08	xxxxxxx		
Paid	80033-09	22,974	xxxxxxx	
Outstanding December 31, 2013	80033-10		xxxxxxx	
2014 Loan Maturities			80033-11	
2014 Interest on Loans			80033-12	
Total 2014 Debt Service for Green Acres Loan			80033-13	

**LIST OF LOANS ISSUED DURING 2013**

PURPOSE	2014 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE
TOTAL				

80033-14                      80033-15

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

		DEBT	CREDIT	2014 DEBT SERVICE
Outstanding January 1, 2013	80034-01	xxxxxx		
Paid	80034-02		xxxxxx	
Outstanding December 31, 2013	80034-03		xxxxxx	
2014 Bond Maturities - Term Bonds	80034-04			
2014 Interest on Bonds *	80034-05			
<b>TYPE I SCHOOL SERIAL BOND</b>				
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 I School Debt Service" (* Items)			80034-12	

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
2013 General Improvement Bonds	540,000	16,950,000	6/18/2013	2-4%
Total	80035-			

**2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-		
2. Special Emergency Notes	80037-	156,064	780
3. Tax Anticipation Notes	80038-		
4. Interest on Unpaid State & County Taxes	80039-		
5.			
6.			



NOT APPLICABLE

**DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
PAGE TOTAL								

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

80051-01

80051-02

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

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

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

Written intent of permanent financing submitted with statement.

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

(DO NOT CROWD -ADD ADDITIONAL SHEETS)





NOT APPLICABLE  
**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

PURPOSE	AMOUNT OF LEASE OBLIGATION OUTSTANDING DECEMBER 31, 2013	2014 BUDGET REQUIREMENT	
		FOR PRINCIPAL	FOR INTEREST/FEES
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
<b>TOTAL</b>			

80051-01

80051-02

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

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

TOWNSHIP OF MOORESTOWN  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2013

Ord.No.	Description	Ordinance Date	Amount	Balance 12/31/2012		2013 Authorization	Pr.Yr.Encumb. Reclassified	Disbursement	Encumbr.	Cancelled	Balance 12/31/2013	
				Funded	Unfunded						Funded	Unfunded
1897-99	Aesthetic Impact Fees	8/18/1999	19,800	\$ 3,300.00							\$ 3,300.00	
2020-02/ 21-2003	Recon.Snyder Place	12/11/2002 7/28/2003	25,000 155,000	3,390.57							3,390.57	
15-2004 27-2004	Ph.II Wesley Bishop Imprv.	5/10/2004 12/6/2004	65,000 930,000	28,300.77							28,300.77	
4-2005	Recon.Pearl Street	4/4/2005	247,500	6,749.55							6,749.55	
14-2008/ 7-2009 2-2010 35/2011 24-2012	Prefm.Exp.Town Hall Renov.	7/14/2008 4/20/2006 3/28/2010 12/12/2011 9/10/2012	250,000 2,000,000 500,000 1,500,000 13,075,000		\$ 2,628,364.74		\$ 11,558,370.54	\$ 8,814,405.37	\$ 3,188,130.92		1,176,373.99	\$ 1,007,825.00
24-2008	Resurface New Albany Road	9/8/2008	300,000		3,605.65		8,091.93			11,697.58		
28-2008	Wesley Bishop Park Improv.	10/6/2008	200,000	68,703.36							68,703.36	
37-2008	Acquisition of 1 High St	12/1/2008	425,000	31,723.75							31,723.75	
30-2009	Purch. DPW Vehicles	11/9/2009	390,000	51,606.66				2,400.00			49,206.66	
31-2009	Various Drainage Projects	11/9/2009	675,000	42,488.33			42,783.91	3,473.10	22,254.21		59,544.93	
4-2010	Refin.Pr.Yr.Tax Appeals	5/14/2010	375,000		4,303.37					4,303.37		
20-2010/ 31-2011	Ph. II New Albany Road	10/18/2010 9/26/11	165,000 525,000		17,446.30		119,163.99	61,991.79	26,820.88			47,797.62
21-2010	2011 Roads Resurfacing Prog	10/18/2010	730,000		37,126.63		19,366.68	3,010.75	19,366.68			34,115.88
28-2010	Purch. Police & Adm. Vehicles	12/13/2010	425,000		229.88		12,688.10	12,917.98				
33-2011	Prelim. Exp. Parks Lighting	10/24/11	50,000		14,000.00		13,844.68	9,419.44	4,425.24	14,000.00		
6-2012	Recon. W.Spruce & Magnolia.	2/27/2012	379,500		340,700.00		16,876.28	12,419.54	7,017.49		338,139.25	
15-2012	Pryor Park Baseball Fields	5/14/2012	445,000		35,017.18		217,487.63	206,339.58	20,226.30	7,000.00	18,938.93	
16/2012	Installation of Sports Lighting	9/10/2012	455,000		42,500.00		398,600.00	415,182.42	8,128.51	9,250.00	8,539.07	
23-2012	N. Church Recreation Center	9/10/2012 5/6/2013	690,000 65,000		553,057.15	\$ 65,000	53,758.83	636,698.99	23,551.75		11,565.24	
25-2012	Wesley Bishop North Fields	9/10/2012	1,510,000		91,200.00		1,355,427.55	1,337,570.42	81,204.99		27,852.14	
17-2013	2013 Roads Resurfacing Prog.	9/10/2013	1,575,000			1,575,000					79,000	1,496,000.00

TOWNSHIP OF MOORESTOWN  
 GENERAL CAPITAL FUND  
 SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Ord.No.</u>	<u>Description</u>	<u>Ordinance Date</u>	<u>Amount</u>	<u>Balance 12/31/2012</u>		<u>2013 Authorization</u>	<u>Pr.Yr.Encumb. Reclassified</u>	<u>Disbursement</u>	<u>Encumbr.</u>	<u>Cancelled</u>	<u>Balance 12/31/2013</u>		
				<u>Funded</u>	<u>Unfunded</u>						<u>Funded</u>	<u>Unfunded</u>	
18-2013	Purch.DPW Vehicles	9/10/2013	450,000			450,000					22,500	427,500.00	
19-2013	Memorial & Wesley Bishop	9/10/2013	435,000			435,000		2,621.24	14,000.00		5,378.76	413,000.00	
20-2013	Strawbridge Lake Dams Repair	9/10/2013	300,000			300,000					15,000	285,000.00	
23-2013	Purch. Police Vehicles	10/7/2013	145,000			145,000		15,345.52	109,030.00			20,624.48	
				<u>\$ 236,262.99</u>		<u>\$ 3,767,550.00</u>	<u>\$ 2,970,000</u>	<u>\$ 13,016,460.12</u>	<u>\$ 11,533,796.14</u>	<u>\$ 3,524,156.97</u>	<u>\$ 46,250.95</u>	<u>\$ 1,954,206.97</u>	<u>\$ 3,731,862.99</u>



## GENERAL CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

\*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.

### 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 2012 or Prior Years
Ord 7-2013/23-2012 N. Church St. Recreation Improvements(Amend)	65,000		** 65,000	
Ord 17-2013 Road Resurfacing Program 2013	1,575,000	1,496,000	79,000	
Ord 18-2013 Purchase DPW Vehicles Equipment	450,000	427,500	22,500	
Ord 19-2013 Memorial & Wesley Bishop Parks	435,000	413,000	22,000	
Ord 20-2013 Strawbridge Lake Dam Repair	300,000	285,000	** 15,000	
Ord 23-2013 Purchase of Police Vehicles	145,000	137,750	7,250	
* exempt from down payment requirement				
** down payment from grant not capital improvement fund				
*** Ordinance cancelled same year				
<b>TOTAL</b>	<b>2,970,000</b>	<b>2,759,250</b>	<b>210,750</b>	

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.

Capital Improvement Fund	130,750
Grants/Insurance Proceeds	<u>80,000</u>
<b>Total downpayments</b>	<u><u>210,750</u></u>

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

		DEBIT	CREDIT
Balance January 1, 2013	80029-01	xxxxxx	92,866
Premium on Sale of Bonds		xxxxxx	101,110
Funded Improvement Authorizations Canceled		xxxxxx	4,304
Premium on Sale of Notes			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxx
Appropriated to 2013 Budget Revenue	80029-03		xxxxxx
Balance December 31, 2013	80029-04	198,280	xxxxxx
		198,280	198,280

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

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

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

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

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

## MUNICIPALITIES ONLY

### IMPORTANT !!!

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

(N.J.S.A.52:27BB-55 AS AMENDED BY CHAPTER 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2013 was		93,424,000
2. Amount of Item 1 Collected in 2013 (*)	92,135,019	
3. Seventy (70) percent of Item 1		65,396,800

(\*) 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          

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

C. Does the appropriation required to be included in the 2014 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO:

NO

D.

1. Cash Deficit 2012

2. 4% of 2012 Tax Levy for all purposes:                      Levy --                      \_\_\_\_\_                      =                      \_\_\_\_\_

3. Cash Deficit 2013

4. 4% of 2013 Tax Levy for all purposes:                      Levy --                      \_\_\_\_\_                      =                      \_\_\_\_\_

E.

<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes			
2. County Taxes		310,571	310,571
3. Amounts Due Special Districts:			
4. Amounts Due Local School District For Tax		29,335,338	29,335,338

\* - Includes Deferred Local School Taxes of \$24,472,999

**SHEETS 41 TO 54, NOT APPLICABLE**



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

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

AS AT DECEMBER 31, 2013

**Operating and Capital Sections  
(Separately Stated)**

*Cash Liabilities Must be Subtotalled and Subtotal Must be Marked With "C"*

TITLE OF ACCOUNT	DEBIT	CREDIT
<b>Capital:</b>		
Cash	1,869,414	
Fixed Capital - Completed	44,121,439	
Fixed Capital Authorized but Uncompleted	5,776,027	
Due Utility Operating Fund	67	
Due Utility Operating Fund		
Reserve for Encumbrances		853,128
Bond Anticipation Notes		
Bonds Payable		6,686,000
Improvements Authorized:		
Funded		571,247
Unfunded		1,544,901
Reserves for:		
Amortization		41,297,189
Deferred Amortization		340,750
Repayment of Bans		
Repayment of Bonds		
Capital Improvement Fund		325,326
Fund Balance		148,406
Estimated Proceeds Bonds & Notes	1,573,527	
Bonds & Notes Authorized & Not Issued		1,573,527
<b>TOTAL</b>	<b>53,340,474</b>	<b>53,340,474</b>

(Do not crowd - add additional sheets)

## 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 CHAPTER 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2013 was		93,424,000
2. Amount of Item 1 Collected in 2013 (*)	92,135,019	
3. Seventy (70) percent of Item 1		65,396,800

(\*) 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      

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

C. Does the appropriation required to be included in the 2014 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO:

NO

D.

1. Cash Deficit 2012

2. 4% of 2012 Tax Levy for all purposes:                      Levy --                      \_\_\_\_\_                      =                      \_\_\_\_\_

3. Cash Deficit 2013

4. 4% of 2013 Tax Levy for all purposes:                      Levy --                      \_\_\_\_\_                      =                      \_\_\_\_\_

E.

<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes			
2. County Taxes		310,571	310,571
3. Amounts Due Special Districts:			
4. Amounts Due Local School District For Tax		29,335,338	29,335,338

\* - Includes Deferred Local School Taxes of \$24,472,999

**SHEETS 41 TO 54, NOT APPLICABLE**



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

**POST CLOSING  
TRIAL BALANCE - WATER-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
<b>Capital:</b>		
Cash	1,869,414	
Fixed Capital - Completed	44,121,439	
Fixed Capital Authorized but Uncompleted	5,776,027	
Due Utility Operating Fund	67	
Due Utility Operating Fund		
Reserve for Encumbrances		853,128
Bond Anticipation Notes		
Bonds Payable		6,686,000
Improvements Authorized:		
Funded		571,247
Unfunded		1,544,901
Reserves for:		
Amortization		41,297,189
Deferred Amortization		340,750
Repayment of Bans		
Repayment of Bonds		
Capital Improvement Fund		325,326
Fund Balance		148,406
Estimated Proceeds Bonds & Notes	1,573,527	
Bonds & Notes Authorized & Not Issued		1,573,527
<b>TOTAL</b>	<b>53,340,474</b>	<b>53,340,474</b>

(Do not crowd - add additional sheets)



**SHEETS 41 TO 54, NOT APPLICABLE**



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

**POST CLOSING  
TRIAL BALANCE - WATER-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
<b>Capital:</b>		
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Fixed Capital Authorized but Uncompleted	5,776,027	
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Due Utility Operating Fund		
Reserve for Encumbrances		853,128
Bond Anticipation Notes		
Bonds Payable		6,686,000
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Reserves for:		
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Deferred Amortization		340,750
Repayment of Bans		
Repayment of Bonds		
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Fund Balance		148,406
Estimated Proceeds Bonds & Notes	1,573,527	
Bonds & Notes Authorized & Not Issued		1,573,527
<b>TOTAL</b>	<b>53,340,474</b>	<b>53,340,474</b>

(Do not crowd - add additional sheets)



## ANALYSIS OF WATER-SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance December 31, 2012	RECEIPTS				Disbursements	Balance December 31, 2013
		Assessments and Liens	Current Budget	Other			
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Cortland Shire							
Other Liabilities							
Trust Surplus	82,257						82,257
* Less: Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Due to Current Fund	(1,098)			1,098			
Due to Operating Fund	997			82		1,070	9
Totals	82,156			1,180		1,070	82,266

\* Show as red figure

**SCHEDULE OF WATER-SEWER UTILITY BUDGET - 2013  
BUDGET REVENUES**

SOURCE	Budget	Received In Cash	Excess or Deficit*
Operating Surplus Anticipated - 01			
Operating Surplus Anticipated with Consent of Director of Local Government Services - 02			
Water Rents	4,550,000	4,224,762	(325,238)
Sewer Rents	2,900,000	3,098,898	198,898
Fire Hydrant Fees			
Interest on Investments	10,000	8,663	(1,337)
Water Connectoin Fees	10,000	319,449	309,449
Sewer Connection Fees	10,000	356,651	346,651
Delinquent Penalties	30,000	41,069	11,069
Tower Rents	380,000	401,975	21,975
Water Meter-Pit and Cover	2,000	5,056	3,056
Utility Assessment Surplus			
Reserve for the Payment of Bonds			
Utility Capital Surplus			
Miscellaneous Water	18,824	134,552	115,728
Miscellaneous Sewer	5,000	12,399	7,399
Added by N.J.S.40A:4-87:(List)			
Subtotal	7,915,824	8,603,474	687,650
Deficit (General Budget) ** - 06			
- 07	7,915,824	8,603,474	687,650

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:		
Adopted Budget		7,915,824
Added by N.J.S.40A:4-87		
Emergency		
Total Appropriations		7,915,824
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		7,915,824
Deduct Expenditures:		
Paid or Charged	7,071,324	
Reserved	778,690	
Surplus (General Budget) **		
Total Expenditures		7,850,014
Unexpended Balance Canceled (See Footnote)		65,810

**FOOTNOTES: - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

(Do not crowd - add additional sheets)

# STATEMENT OF 2013 OPERATION

## WATER-SEWER UTILITY

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

**SECTION 1:**

Revenue Realized:		
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Cancelled*		
Current Year Appropriations Cancelled		
Total Revenue Realized		
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)":		
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriations Reserves		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"		
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)	

**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 2011 for an Anticipated Deficit in the Water-Sewer Utility for 2011:

2012 Appropriation Reserves Canceled in 2013	786,640	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
*Excess (Revenue Realized)		786,640

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

## RESULTS OF 2013 OPERATIONS - WATER-SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues		687,650
Unexpended Balances of Appropriations		65,810
Refund Prior Year Expenditures		3,978
Unexpended Balances of 2011 Appropriation Reserves *		786,640
Cancellation of Prior Year Accounts Payable		222
Deficit in Anticipated Revenue		
Refund of Prior Year Revenue		
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	1,544,300	
* See restriction in amount on Sheet 59, SECTION 2	1,544,300	1,544,300

### OPERATING SURPLUS - WATER-SEWER UTILITY

	Debit	Credit
Balance January 1, 2013		3,939,557
Excess in Results of 2013 Operations		1,544,300
Amount Appropriated in 2013 Budget - Cash		
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		
Balance December 31, 2013	5,483,857	
	5,483,857	5,483,857

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

Cash		7,062,758
Investments		
Interfund Accounts Receivable		2,246
Subtotal		7,065,004
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,581,147
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		5,483,857
Other Assets Pledged to Operating Surplus *D.E.P. Wastewater Facilities Grant Receivable		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		5,483,857

# MAY NOT BE ANTICIPATED AS NONCASH SURPLUS IN 2014 BUDGET

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

## SCHEDULE OF WATER-SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		<u>\$628,949</u>
Increased by:		
Water-Sewer Rents Levied	<u>\$7,548,276</u>	
Overpayments Created	<u>23,190</u>	
		<u>8,200,415</u>
Decreased by:		
Collections	<u>7,330,765</u>	
Overpayments Applied	<u>16,085</u>	
Transfer to Water Liens	<u>                    </u>	
Other - Cancellations	<u>64,102</u>	
		<u>7,410,952</u>
Balance December 31, 2013		<u><u>\$789,463</u></u>

NOT APPLICABLE

## SCHEDULE OF WATER-SEWER UTILITY LIENS

Balance December 31, 2012		<u>                    </u>
Increased by:		
Transfers from Accounts Receivable	<u>                    </u>	
Penalties and Costs	<u>                    </u>	
Other	<u>                    </u>	
Decreased by:		
Collections	<u>                    </u>	
Other	<u>                    </u>	
Balance December 31, 2013		<u><u>                    </u></u>

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
WATER-SEWER UTILITY FUND**

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

Caused By	Amount December 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting From 2013	Balance as at December 31, 2013
1. Emergency Authorization - *	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____
7.	_____	_____	_____	_____
8.	_____	_____	_____	_____
9.	_____	_____	_____	_____
10.	_____	_____	_____	_____

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

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

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

**JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
WATER-SEWER UTILITY ASSESSMENT BONDS**

	DEBIT	CREDIT	2013 DEBT SERVICE
Outstanding January 1, 2013			
Issued			
Paid			
Outstanding December 31, 2013			
<b>2014 Bond Maturities - Assessment Bonds</b>			
2014 Interest on Bonds *			
<b>WATER-SEWER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	xxxxxxxxxxxx	4,656,000	
Issued	xxxxxxxxxxxx	2,450,000	
Paid	420,000	xxxxxxxxxxxx	
Outstanding December 31, 2013	6,686,000	xxxxxxxxxxxx	
	7,106,000	7,106,000	
2014 Bond Maturities - Capital Bonds			395,000
2014 Interest on Bonds *		218,989	

**INTEREST ON BONDS - WATER-SEWER UTILITY BUDGET**

2014 Interest on Bonds (*Items)	218,989	
Less: Interest Accrued to December 31, 2013 (Trial Balance)	98,831	
Subtotal	120,158	
Add: Interest to be Accrued as of December 31, 2014	86,870	
Required Appropriation 2014		207,028

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE
2013 Water/Sewer Revenue Bonds	85,000	2,450,000	6/18/2013	2-4%

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

	DEBIT	CREDIT	SERVICE
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013		XXXXXX	
2014 Loan Maturities			
2014 Interest on Loans *			

**UTILITY LOAN**

Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013		XXXXXX	
2014 Loan Maturities			
2014 Interest on Loans *			

**INTEREST ON LOANS**

**UTILITY BUDGET**

2014 Interest on Loans (*Items)	XXXXXX		
Less: Interest Accrued to 12/31/2013 (Trail Balance)	XXXXXX		
Subtotal		XXXXXX	
Add: Interest to be Accrued as of 12/31/2014			
Required Appropriation 2014			

**LIST OF LOANS ISSUED DURING 2013**

PURPOSE	2014 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE

**NOT APPLICABLE**  
**DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
Page Total								

**Important:** If there is more than one utility in the municipality, identify each note.  
**Memo:** Designate all "Capital Notes" issued under N.J.S.40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.  
 \* See Sheet 33 for clarification of "Original Date of Issue".  
 All notes with an original date of issue of 2011 or prior 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 with statement.  
 \*\* If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

Interest on Notes - Water Utility Budget	
2014 Interest on Notes	
Less: Interest Accrued to 12/31/13 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/14	
Required Appropriation - 2014	

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

**NOT APPLICABLE**  
**DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

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

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

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

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

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

TOWNSHIP OF MOORESTOWN  
 WATER & SEWER UTILITY CAPITAL FUND  
 SCHEDULE OF IMPROVEMENT AUTHORIZATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2013

Ord.No.	Description	Ordinance Date	Amount	Balance 12/31/2012		2013 Authorizations	Pr.Yr.Encumb. Reclassified	Disbursement	Encumbr.	Cancelled	Balance 12/31/2013	
				Funded	Unfunded						Funded	Unfunded
1836	Recon. Cooper Avenue	9/22/1997	\$ 23,000	\$ -			\$ 5,807.60		\$ 5,807.60		\$ -	
23-2008	Purch. DPW Vehicles & Equip.	8/25/2008	390,000	14,209.18							14,209.18	
26-2008	Replace Mill St. Water Main	10/6/2008	265,000	27,750.95							27,750.95	
6-2009/ 27-2009	Repl. S. Church Water Main	4/6/2009 10/5/2009	100,000 1,080,000	30,338.77			686.95		686.95		30,338.77	
29-2009	Redevelop Well #7	11/9/2009	145,000	77,101.59			510.00		510.00		77,101.59	
30-2009	Purch. DPW Vehicles & Equip.	11/9/2009	130,000	70,144.54							70,144.54	
17-2010	Sewer Plant Repairs	9/27/2010	130,000		\$ 1,000.48			318.25				\$ 682.23
27-2010	Constr. Of Well #9	12/13/2010	1,345,000		23,346.98		4,812.24	4,065.75	4,542.24		1,801.23	17,750.00
36-2011/ .22-2012	Lining S. Church Sewer Main	11/28/2011 8/20/2012	50,000 120,000		15,450.00		115,925.00	95,331.85	23,123.90		1,419.25	11,500.00
6-2012	Recon. W.Spruce & Magnolia	2/27/2012	95,500		85,800.00			1,053.25			84,746.75	
7-2012	E. 2nd St. Water Main	2/27/2012	1,275,000		1,177,500.00		9,728.51	188,122.17	757,871.92		241,234.42	
18-2013	Purch. DPW Vehicles	9/10/2013	450,000			\$ 450,000					22,500.00	427,500.00
21-2013	W&S Infrastructure Impov.	9/10/2013	1,175,000			1,175,000		28,945.75	60,585.25			1,087,469.00
				\$ 219,545.03	\$ 1,303,097.46	\$ 1,625,000.00	\$ 137,470.30	\$ 315,837.02	\$ 853,127.86	\$ -	\$ 571,246.68	\$ 1,544,901.23

Sheet 66

**WATER-SEWER UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	DEBT	CREDIT
Balance January 1, 2013		357,826
Received from 2013 Budget Appropriation *	xxxxxx	50,000
	xxxxxx	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement fund)	xxxxxx	
Canceled Encumbrances Payable		
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxx	xxxxxx
		xxxxxx
Appropriated to Finance Improvement Authorizations	82,500	xxxxxx
		xxxxxx
Balance December 31, 2013	325,326	xxxxxx
	407,826	407,826

**NOT APPLICABLE  
WATER-SEWER UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	DEBT	CREDIT
Balance January 1, 2013		
Received from 2013 Budget Appropriation *	xxxxxx	
Received from 2013 Emergency Appropriation *	xxxxxx	
	xxxxxx	
Appropriated to Finance Improvement Authorizations		
	xxxxxx	xxxxxx
Balance December 31, 2013		xxxxxx

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

**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 Budget of 2012 or Prior Years
Ord 18-2013 Purchase DPW Vehicles & Equipment	450,000	427,500	22,500	
Ord 21-2013 Improvements to W&S Infrastructure	1,175,000	1,115,000	60,000	
	1,625,000	1,542,500	82,500	

**WATER-SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR 2013**

	DEBT	CREDIT
Balance January 1, 2013	xxxxxx	129,271
Proceeds from Sale of Notes	xxxxxx	
Funded Improvement Authorizations Canceled	xxxxxx	
Premium on Sale of Bonds		19,135
Appropriated to Finance Improvement Authorizations		xxxxxx
Appropriated to 2013 Budget Revenue		xxxxxx
Balance December 31, 2013	148,406	xxxxxx
	148,406	148,406