

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

POPULATION LAST CENSUS 42,275  
NET VALUATION TAXABLE 2013 5,220,759,152  
MUNICODE 0313

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

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

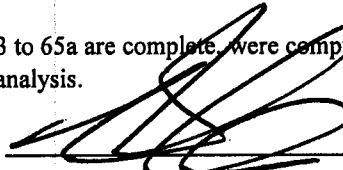
**Township** \_\_\_\_\_ of **Evesham** , County of **Burlington**

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

Signature



Name

Thomas Shanahan

Title

Chief Financial Officer

Email

shanahan@evesham-nj.gov

(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 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 Shanahan, am the Chief Financial Officer, License # N-0700, of the Evesham Township of Burlington 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 Govern-

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

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

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

**Not Applicable**

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**Thomas Shanahan**  
Chief Financial Officer

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(Firm Name)

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(Address)

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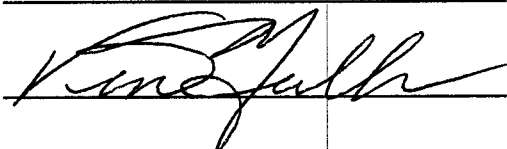
(Address)

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

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

Printed Name: Vincent Mullen

Signature: 

Certificate #: 003425

Date: 2/19/14

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

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

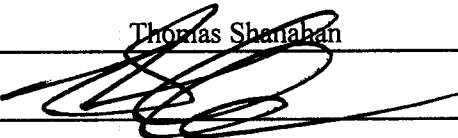
**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2014.

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

Municipality: Township of Evesham

Chief Financial Officer: Thomas Shanahan

Signature: 

Certificate #: N-0700

Date: 2-19-14

**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.

21-6000556

Fed I.D. #

Township of Evesham

Municipality

Burlington

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>15,541.06</u>	<u>370,991.65</u>	<u>                    </u>

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

                     Single Audit

                     Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with fiscal year ending 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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

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

### CERTIFICATION

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 \_\_\_\_\_ Evesham \_\_\_\_\_, 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

Signature \_\_\_\_\_

Name \_\_\_\_\_ Thomas Shanahan \_\_\_\_\_

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

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

#### NOTE:

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

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance

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

# **POST CLOSING TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Cash	6,870,723.99	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions		
Change Funds	1,375.00	
<b>Receivables with Full Reserves:</b>		
Delinquent Taxes	1,487,754.68	
Tax Title Liens	307,418.09	
Property Acquired by Taxes	690,707.00	
Contract Sales Receivable	-	
Mortgage Sales Receivable	-	
Revenue Accounts Receivable	72,872.30	
Due from Evesham MUA	36,561.84	
Due from Evesham Fire District	333,609.50	
Due from State - Marriage Licenses	563.00	
<b>Sub-total Receivables with Full Reserves</b>	<b>2,929,486.41</b>	
Deferred Charges (Sheets 28, 29 & 30)	-	
Deferred School Taxes (Sheets 13 & 14)	15,917,794.50	

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

## POST CLOSING

### TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
<b>Totals from Sheet 3</b>	25,719,379.90	-
<b>Cash Liabilities:</b>		
Appropriation Reserves		2,144,353.12
Due to State of New Jersey - Senior Citizens & Veterans Deductions		39,260.67
Local District School Tax Payable		3.00
Regional School Tax Payable		-
Regional High School Tax Payable		126.78
County Taxes Payable		-
Due County for Added and Omitted Taxes		34,550.30
Special District Taxes Payable		-
State Library Aid ( See Sheet 16 )		1,525.79
Encumbrances Payable		681,392.43
Accounts Payable		44,382.61
Tax Overpayments		226.03
Prepaid Taxes		643,791.90
Due State of NJ - DCA Training Fees		12,372.00
Reserve for Tax Appeal Payouts		15,000.00
Reserve for Wage Execution		639.00
Reserve for Election Workers		80.00
Reserve for Police Dog Expenses		1,000.00
Reserve for Reassessment		33,875.62
Due NJ - Civil Union Fees		75.00
<b>Sub-total Cash Liabilities C</b>		3,652,654.25
Reserve for Receivables		2,929,486.41



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

[illegible]

## AS AT DECEMBER 31, 2013

[illegible]

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
<b>Trust Assessment Fund</b>		
Cash	-	
Deferred Charges	-	
Assessment Bonds		-
Assessment Notes		-
Fund Balance		-
<b>Total Trust Assessment Fund</b>	-	-
<b>Animal Control Fund</b>		
Cash	45,608.17	
Deferred Charges	-	

## AS AT DECEMBER 31, 2013

[illegible]

## AS AT DECEMBER 31, 2013

[illegible]

## AS AT DECEMBER 31, 2013

[illegible]

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012: .....	(1)	\$	15,414.14
		x	25%
	(2)	\$	<u>3,853.54</u>

Municipal Public Defender Trust Cash Balance December 31, 2013: .....	(3)	\$	<u>60,707.30</u>
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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 (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 +2) = .....	\$	<u>41,439.63</u>
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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:	<u>Thomas Shanahan</u>
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Signature:	<u></u>
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Certificate #:	<u>N-0700</u>
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Date:	<u></u>
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## Schedule of Trust Fund Reserves

		Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
<u>Purpose</u>					
Collector: Tax Title Lien					
1.	<u>Redemption</u>	\$ 53,274.65	\$ 1,436,374.99	1,489,107.81	\$ 541.83
2.	<u>Treasurer:</u>				-
3.	<u>Accumulated Comp Absences</u>	17,039.71	300,064.70	235,572.71	81,531.70
4.	<u>Affordable Housing</u>	185,390.77	241,154.39	22,827.68	403,717.48
5.	<u>Ardsley Drive Topcoat</u>	7,500.00			7,500.00
6.	<u>Bike Path</u>	18,294.00			18,294.00
7.	<u>Cash Bonds</u>	992,550.89	175,058.20	284,938.62	882,670.47
8.	<u>CDBG Funds</u>	4,799.75	3.28		4,803.03
9.	<u>Celebration of Public Events</u>	5,848.94	5,900.00	550.00	11,198.94
10.	<u>Debit Card Receipts</u>	500.00	10,763.46	11,263.46	-
11.	<u>Deposit for Performance Bonds</u>	226,885.36	24.45		226,909.81
12.	<u>Deposits for Plot Plan</u>	422,163.40	219,159.78	270,277.62	371,045.56
13.	<u>Deposits for Zoning</u>	314,334.62	239,576.87	348,135.01	205,776.48
14.	<u>Electronic Receipt Fees</u>	1,751.13	11,198.16	10,189.91	2,759.38
15.	<u>Federal Trade Equitable Sharing</u>	6,143.70	23,685.64	6,000.00	23,829.34
16.	<u>Flexible Spending</u>	35,759.91	58,137.86	58,926.62	34,971.15
17.	<u>Golf Course Deposits</u>	17,676.74	21.71		17,698.45
18.	<u>Golf Course Performance Bond</u>	40,000.00			40,000.00
19.	<u>Growth Share AH3</u>	56,433.18	38.51		56,471.69
20.	<u>Historic Preservation</u>	3,850.07			3,850.07
21.	<u>Miscellaneous Deposits</u>	154,911.26	5,984.00	4,000.00	156,895.26
22.	<u>Municipal Court DWI Funds</u>	412.66			412.66
23.	<u>Net Payroll</u>	-			-
24.	<u>NJ Unemployment Comp Insur</u>	26,659.46	315,759.85	169,885.56	172,533.75
25.	<u>Payroll Deductions Payable</u>	359,179.61	11,436,589.75	11,447,790.79	347,978.57
26.	<u>POAA</u>	270.00	80.00		350.00
27.	<u>Police Outside Employment Trust</u>	145,953.19	158,653.26	214,866.25	89,740.20
28.	<u>Public Defender</u>	52,424.18	23,557.80	15,274.68	60,707.30
29.	<u>RCA Contributions</u>	118,999.98			118,999.98
					-



### Schedule of Trust Fund Reserves

[illegible]

## LIABILITIES AND SURPLUS

Account	Audit Balance Dec. 31, 2012	RECEIPTS				Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget				
		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
							-
							-
							-
							-
							-
te Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
							-
							-
							-
							-
							-
	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
							-
							-
							-
							-

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	502,977.44	XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	502,977.44
Cash	10,213,212.43	
Deferred Charges	-	
Deferred Charges to Future Taxation:		
Funded	23,673,598.82	
Unfunded	20,928,417.44	
Due from Golf Course Utility Fund	153,542.81	
Due from Open Space Fund		
Due from Grant Fund	250,000.00	
Due from State of NJ	121,635.50	
Reserve for Encumbrances		4,408,747.17
Reserve for Preliminary Expenses		7,081.75
General Capital Bonds		8,565,000.00
Assessment Serial Bonds		-
Bond Anticipation Notes		20,425,440.00
Assessment Notes		-
Loans Payable		15,108,598.82
Loans Payable		-
Improvement Authorizations - Funded		66,350.42
Improvement Authorizations - Unfunded		5,859,695.26
Capital Improvement Fund		2,410.50
Down Payments on Improvements		-
Capital Surplus		862,494.08
Reserve for Escheated Funds		2,028.00

## CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	746,105.23	7,549,682.88	1,425,064.12	6,870,723.99
				-
Trust - Dog License	894.00	44,714.17		45,608.17
Trust - Other	743,738.87	5,584,217.96	164,980.44	6,162,976.39
Capital - General		10,366,755.24	153,542.81	10,213,212.43
				-
				-
Golf Course      Utility Operating	79,474.27	311,060.02	277.00	390,257.29
Golf Course      Utility Capital	153,542.81	674,070.80	31,975.36	795,638.25
Public Assistance #1**		21,556.79		21,556.79
				-
				-
Federal and State Grant Fund	1,943.44	1,241,043.99	62,480.14	1,180,507.29
Municipal Open Space Trust Fund		3,945,212.83		3,945,212.83
Golf Course				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	1,725,698.62	29,738,314.68	1,838,319.87	29,625,693.43

\* - Include Deposits In Transit

**\*\* - Be sure to include a Public Assistance 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

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

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

<b>Current Fund:</b>		
Beneficial Bank		6,814,200.74
Investors Bank		735,482.14
<b>Grant Fund:</b>		
Beneficial Bank		1,241,043.99
<b>Animal Control Fund:</b>		
Beneficial Bank		44,504.17
Investors Bank		210.00
<b>Trust Assessment Fund:</b>		
<b>Trust Other Fund:</b>		
Beneficial Bank		4,762,978.62
Investors Bank		55,751.51
Bank of America	CDs	226,909.81
Liberty Bell Bank	Rec Commission	286,138.73
Cornerstone Bank	Rec Commission, Sharp's Run, Landfill, GC Deposits	252,439.29
<b>Open Space Trust Fund:</b>		
Beneficial Bank		3,944,612.78
Investors Bank		600.05
<b>General Capital Fund:</b>		
Beneficial Bank		10,366,755.24
<b>Golf Course Utility Operating Fund:</b>		
Beneficial Bank		291,696.93
Investors Bank		19,363.09
<b>Golf Course Utility Capital Fund:</b>		
Beneficial Bank		674,070.80

# MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Cancelled		Balance Dec. 31, 2013
Grant	9,349.59		9,349.59			-
Services ("COPS") In Shops	774,249.82		333,513.18			440,736.64
Grant	-	65,000.00				65,000.00
Grant	2,758.48		1,294.50			1,463.98
Grant	-					-
Grant	-	1,000.00	1,000.00			-
Grant	-	6,629.63	6,629.63			-
Grant	-	2,500.00	2,500.00			-
Grant	-	1,688.79	1,688.79			-
Grant	60,000.00	60,000.00	120,000.00			-
Grant	-	85,793.51	85,793.51			-
Grant	-	58,580.32	58,170.90			409.42
Grant	88,410.00	187,500.00	88,410.00			187,500.00
Grant	3,000.00		3,000.00			-
Grant	4,400.00		4,400.00			-
Grant	9,435.84	8,491.56	8,491.56			9,435.84
Grant	-					-
Grant	45,925.09	64,307.38	45,925.09			64,307.38
Grant		3,000.00	3,000.00			-
Grant	997,528.82	544,491.19	773,166.75	-	-	768,853.26

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

	Balance Jan. 1, 2013	Transferred from 2013		Prior Year Encumbrances Reclassified	Expended	Cancelled		Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Services (COF)	5,701.06				5,701.06			-
Grant	2,064.28		65,000.00					67,064.28
and Grant	1,212,649.12							1,212,649.12
	8,732.00			2,832.00	5,440.00			6,124.00
ick-it-or-tic								-
	1,726.44							1,726.44
			3,000.00					3,000.00
	-							-
	18,294.66		6,629.63	532.50	19,867.35			5,589.44
on	587.07		1,688.79					2,275.86
	4,400.00				4,400.00			-
and Drug	23,439.63							23,439.63
Grant	18,610.53		8,491.56	1,726.00	4,333.00			24,495.09
point (DWI)	5,000.00				4,003.70			996.30
								-
								-
	1,301,204.79	-	84,809.98	5,090.50	43,745.11	-	-	1,347,360.16

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

	Balance Jan. 1, 2013	Transferred from 2013		Prior Year Encumbrances Reclassified	Expended	Cancelled		Balance Dec. 31, 2013
		Budget	Budget Appropriations By 40A:4-87					
	1,301,204.79	-	84,809.98	5,090.50	43,745.11	-		1,347,360.16
								-
	22,491.74		85,793.51	27,118.22	67,934.45			67,469.02
	36,462.02		58,580.32	57,012.50	117,369.46			34,685.38
	3,847.17							3,847.17
		60,000.00			60,000.00			-
	4,000.00	2,500.00			6,500.00			-
	-							-
	-		64,307.38	27,831.09	90,740.15			1,398.32
Program	15,510.00		187,500.00					203,010.00
			1,000.00		243.54			756.46
								-
								-
								-
								-
								-
								-
	1,383,515.72	62,500.00	481,991.19	117,052.31	386,532.71	-		1,658,526.51



[illegible]

## \*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # (PREPAID)	85001-00	XXXXXXXXXX	(272,602.50)
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXX	
Levy Calendar Year 2013		XXXXXXXXXX	55,379,394.00
Paid		55,106,788.50	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	3.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00	-	XXXXXXXXXX
		55,106,791.50	55,106,791.50

\* 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	XXXXXXXXXX	-
2013 Levy	85105-00	XXXXXXXXXX	1,566,227.00
Added and Omitted Levy		XXXXXXXXXX	2,761.03
Interest Earned		XXXXXXXXXX	
Expenditures			XXXXXXXXXX

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	195,264.05
School Tax Deferred		
(Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXXXX	16,098,334.83
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	31,835,589.00
Levy Calendar Year 2013	XXXXXXXXXX	
Paid	32,211,266.60	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX

## 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	75,479.62
2013 Levy		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	17,108,860.48
County Library	80003-04	XXXXXXXXXX	1,554,502.41
County Health		XXXXXXXXXX	-
County Open Space Preservation		XXXXXXXXXX	754,704.87
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	34,550.30
Paid		19,493,547.38	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
County Taxes		-	XXXXXXXXXX
Due County for Added and Omitted Taxes		34,550.30	XXXXXXXXXX
		19,528,097.68	19,528,097.68

## SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2013	80003-06		XXXXXXXXXX	-
2013 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXXXX	XXXXXXXXXX
Fire - 1 district	81108-00	6,886,165.00	XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111-00		XXXXXXXXXX	XXXXXXXXXX
Water -	81112-00		XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109-00		XXXXXXXXXX	XXXXXXXXXX
Open Space -	81105-00		XXXXXXXXXX	XXXXXXXXXX

# STATE LIBRARY AID

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

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

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

Balance January 1, 2013	80004-03	XXXXXXXXXX	1,525.79
State Library Aid Received in 2013	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2013	80004-12	1,525.79	
		1,525.79	1,525.79

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

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

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004-07	XXXXXXXXXX	
State Library Aid Received in 2013	80004-08	XXXXXXXXXX	

# STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,400,000.00	1,400,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	8,020,304.39	8,405,311.10	385,006.71
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	481,991.19	481,991.19	-
			-
Total Miscellaneous Revenue Anticipated 80103-	8,502,295.58	8,887,302.29	385,006.71
Receipts from Delinquent Taxes 80104-	1,450,000.00	1,313,683.57	(136,316.43)
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	21,940,156.71	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-	-	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	21,940,156.71	22,076,639.72	136,483.01
	33,292,452.29	33,677,625.58	385,173.29

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	135,341,865.91
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	55,379,394.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	31,835,589.00	XXXXXXXXXX
County Taxes 80111-00	19,418,067.76	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	34,550.30	XXXXXXXXXX
Special District Taxes 80113-00	6,886,165.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00	1,568,988.03	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	1,857,527.90

**(Continued)**

[illegible]

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	32,810,461.10
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	481,991.19
Appropriated for 2013 (Budget Statement Item 9)	80012-03	33,292,452.29
Appropriated for 2013 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	33,292,452.29
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	33,292,452.29
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	29,289,192.85
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,857,527.90
Reserved	80012-10	2,144,353.12
Total Expenditures	80012-11	33,291,073.87
Unexpended Balances Canceled (see footnote)	80012-12	1,378.42

**FOOTNOTES - RE: OVEREXPENDITURES**

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

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



# RESULTS OF 2013 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	385,006.71
Delinquent Tax Collections	80013-02	XXXXXXXXXX	
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	136,483.01
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	1,378.42
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	442,529.66
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXX	2,322,547.69
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	272,211.30
Cancelled Tax Overpayments		XXXXXXXXXX	28,821.97
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013-07	16,098,334.83	XXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXX	15,917,794.50
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10	136,316.43	XXXXXXXXXX
Refunded Prior Year Revenue - Other		63,108.44	XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2013	80013-12		XXXXXXXXXX
Totally Disabled Veteran Refunds		61,156.82	XXXXXXXXXX
Senior Citizens and Vets Disallowed prior years		8,255.62	XXXXXXXXXX
Refunded Prior Year Revenue - Tax Appeals		467,088.11	XXXXXXXXXX
Added Tax Overpayment Refunds			XXXXXXXXXX

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source		Amount Realized
Sale of Surplus Property		61,901.62
Coping Fees		67.48
Hurricane Sandy Reimbursements		56,253.20
Payments in Lieu of Taxes		93,039.33
Vending Machine Income		3,934.04
Refunds		11,743.41
Tax Search Fees		1,650.00
In-house Engineering services		3,225.00
Onlinen Police Reports		1,894.00
Shared Services - Rutherford		9,750.00
Administration Fees - POET		75,300.00
Shared Services - Medford Lakes		24,000.00
Senior Citizen and Veterans Administration Fee		6,955.35
Shared Services - Pemberton		26,000.00
Bulk Trash Pick ups		13,550.00
Sale of Trash Cans		5,400.00
Administration Fees Other		204.00
Other Insurance Refunds		2,228.50
Vehicle Reimbursements		4,686.87
Inspection fines from State of New Jersey		22,197.17
Prior Year Special Assessments		
Miscellaneous Finance		5,879.72
Miscellaneous Township Clerk		345.17
Miscellaneous Tax Collector		2,521.70
Miscellaneous Community Development		5,000.00
Miscellaneous Police		4,943.10
Refund of Non-Budget Revenue		(140.00)

# SURPLUS - CURRENT FUND YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	1,946,931.73
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	2,672,513.01
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	1,400,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2013	80014-05	3,219,444.74	XXXXXXXXXX
		4,619,444.74	4,619,444.74

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

Cash	80014-06	6,870,723.99
Investments	80014-07	-
Change Funds		1,375.00
Sub Total		6,872,098.99
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	3,652,654.25
Cash Surplus	80014-09	3,219,444.74
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	-

# (FOR MUNICIPALITIES ONLY)

## CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	
or		
(Abstract of Ratables)	82113-00	130,139,434.47
2. Amount of Levy Special District Taxes	82102-00	6,886,165.00
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	279,534.25
5a. Subtotal 2013 Levy		137,305,133.72
5b. Reductions due to tax appeals **		
5c. Total 2013 Tax Levy	82106-00	137,305,133.72
6 Transferred to Tax Title Liens	82107-00	32,833.98
7. Transferred to Foreclosed Property	82108-00	
8. Remitted, Abated or Canceled	82109-00	712,386.77
9. Discount Allowed	82110-00	
10. Collected in Cash: In 2012	82121-00	722,289.74
In 2013 *	82122-00	134,262,274.78
R.E.A.P. Revenue	82124-00	
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	357,301.39
Total to Line 14	82111-00	135,341,865.91
11. Total Credits		136,087,086.66
12. Amount Outstanding December 31, 2013	83120-00	1,218,047.06
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is		98.57%
	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	135,341,865.91
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	-
To Current Taxes Realized in Cash (Sheet 17)	135,341,865.91

**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 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

## 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.....

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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 2013 Tax Levy.....

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

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	XXXXXXXX	40,789.06
2. Sr. Citizens Deductions Per Tax Billings	71,000.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	279,000.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	11,000.00	XXXXXXXX
5. Sr. Citizens Deductions Allowed By Tax Collector Prior Years	250.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	3,698.61
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXX	8,255.62
9. Received in Cash from State	XXXXXXXX	347,767.38
10.		
11.		
12. Balance December 31, 2013	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	
Due To State of New Jersey	39,260.67	XXXXXXXX
	400,510.67	400,510.67

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

Line 2	<u>71,000.00</u>
Line 3	<u>279,000.00</u>
Line 4	<u>11,000.00</u>
Sub-Total	<u>361,000.00</u>
Less: Line 7	<u>3,698.61</u>
To Item 10, Sheet 22	<u><u>357,301.39</u></u>

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

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

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

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

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

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

\_\_\_\_\_  
Date

# 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-			XXXXXXXXXX
2. Local District School Tax - Actual 80016-			55,379,394.00
Estimate** 80017-			XXXXXXXXXX
3. Regional School District Tax - Actual 80025-			-
Estimate* 80026-			XXXXXXXXXX
4. Regional High School Tax - Actual 80018-			31,835,589.00
School Budget Estimate* 80019-			XXXXXXXXXX
5. County Tax Actual 80020-			19,418,067.76
Estimate* 80021-			XXXXXXXXXX
6. Special District Taxes Actual 80022-			6,886,165.00
Estimate* 80023-			XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-			1,568,988.03
Estimate* 80028-			XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		-	
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5) 80024-02			
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		-	
11. Amount of item 10 Divided by [ ] [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05			

## Analysis of Item 11:

Local District School Tax (Amount Shown on Line 2 Above)	-
Regional School District Tax (Amount Shown on Line 3 Above)	-
Regional High School Tax (Amount Shown on Line 4 Above)	-
County Tax (Amount Shown on Line 5 Above)	-
Special District Tax (Amount Shown on Line 6 Above)	-
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-

\* Must not be stated in an amount less than "actual" Tax of year 2011.

\*\* May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.



# ACCELERATED TAX SALE - CHAPTER 99

## Calculation To Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion  
Outstanding Balance of Delinquent Taxes  
(sheet 26, Item 14A) x % of \_\_\_\_\_  
Collection (Item 16)

C. TIMES: % of increase of Amount to be  
Raised by Taxes over Prior Year \_\_\_\_\_ %  
[(2014 Estimated Total Levy - 2013 Total Levy)/2013 Total Levy]

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

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

### 2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ \_\_\_\_\_

2. Taxes not Included in the budget (AFS 25, items 2 thru 7) \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ \_\_\_\_\_

4. Cash Required \$ \_\_\_\_\_

5. Total Required at \_\_\_\_\_ % (items 4+6) \$ \_\_\_\_\_

6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2013		1,997,358.37	XXXXXXXXXX
	A. Taxes	83102-00 1,718,603.87	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00 278,754.50	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	154,120.11
	B. Tax Title Liens	83106-00	XXXXXXXXXX	4,688.99
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83108-00	XXXXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXXXX	
4.	Added Taxes	83110-00	19,426.03	XXXXXXXXXX
5.	Added Tax Title Liens	83111-00		XXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX	518.60
	B. Tax Title Liens - Transfers from Taxes	83107-00	518.60	XXXXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	1,857,975.30
8.	Totals		2,017,303.00	2,017,303.00
9.	Balance Brought Down		1,857,975.30	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	1,313,683.57
	A. Taxes	83116-00 1,313,683.57	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2013 Tax Sale		83118-00	XXXXXXXXXX
12.	2013 Taxes Transferred to Liens		83119-00	32,833.98 XXXXXXXX
13.	2013 Taxes		83123-00	1,218,047.06 XXXXXXXX
14.	Balance December 31, 2013		XXXXXXXXXX	1,795,172.77
	A. Taxes	83121-00 1,487,754.68	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00 307,418.09	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		3,108,856.34	3,108,856.34

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 70.71%

# SCHEDULE OF FORECLOSED PROPERTY

## (PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2013	84101-00	690,707.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXXX	690,707.00
		690,707.00	690,707.00

### CONTRACT SALES

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

### MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2013	84120-00		XXXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121-00		XXXXXXXXXX

# 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 Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization - Municipal*	\$ 1,000.00	\$ 1,000.00	\$	\$ -
2. Emergency Authorizations - Schools	\$	\$	\$	\$ -
3. <u>Deficit from Operations</u>	\$	\$	\$	\$ -
4. _____	\$	\$	\$	\$ -
<b><u>Sub-total Current Fund</u></b>	<b>\$ 1,000.00</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
5. <u>Capital -</u>	\$	\$	\$	\$ -
6. <u>Trust Assessment</u>	\$	\$	\$	\$ -
7. <u>Animal Control Fund</u>	\$	\$	\$	\$ -
8. <u>Trust Other</u>	\$	\$	\$	\$ -
9. _____	\$	\$	\$	\$ -

\*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. _____	_____	\$ _____

### 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 Year 2014
--------------------	----------------------	---------------------	---------------	---

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

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

Notwithstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and

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

Amount authorized but not more than the amount shown in the column Balance Dec. 31, 2013 must be entered here and then raised in the 2014 budget.

40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD  
40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
				By 2013 Budget	Canceled by Resolution	
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Totals	-	-	-	80027-00	80028-00	-

All outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq.

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

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

## AND 2014 DEBT SERVICE FOR BONDS

## ASSESSMENT SERIAL BONDS

## LIST OF BONDS ISSUED DURING 2013

[illegible]

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS  
MUNICIPAL \_\_\_\_\_ LOAN**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX	16,861,801.67	
Issued	80033-02	XXXXXXXXXX	3,735,000.00	
Paid	80033-03	1,325,202.85	XXXXXXXXXX	
Defeased		4,163,000.00		
Outstanding December 31, 2013	80033-04	15,108,598.82	XXXXXXXXXX	
		20,596,801.67	20,596,801.67	
2014 Loan Maturities			80033-05	\$ 1,313,728.86
2014 Interest on Loans			80033-06	\$ 639,695.02
Total 2014 Debt Service for	Loan		80033-13	\$ 1,953,423.88
<b>_____ LOAN</b>				
Outstanding January 1, 2013	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2013	80033-10	-	XXXXXXXXXX	
		-	-	
2014 Loan Maturities			80033-11	\$
2014 Interest on Loans			80033-12	\$
Total 2014 Debt Service for	Loan		80033-13	\$ -

**LIST OF LOANS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Burlington County Bridge Commission Refunding Lo	315,000.00	3,735,000.00	2/28/2013	varies



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

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding December 31, 2013	80034-03	-	XXXXXXXX	
		-	-	
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	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding December 31, 2013	80034-09	-	XXXXXXXX	
		-	-	
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
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-	\$ _____	\$ _____

Type 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 **	
Improvements	3,153,300.00	10/28/2010	3,071,950.00	10/17/2014	1.00%	81,270.62	30,719.50	10/17/2014
Improvements	3,600,000.00	10/28/2011	3,600,000.00	10/17/2014	1.00%	131,099.78	36,000.00	10/17/2014
Property	750,000.00	10/28/2012	750,000.00	10/17/2014	1.00%		7,500.00	10/17/2014
Capital Improvements	5,153,490.00	10/28/2012	5,153,490.00	10/17/2014	1.00%		51,534.90	10/17/2014
Recreational Fields	4,850,000.00	05/30/13	4,850,000.00	05/29/14	1.00%		48,500.00	05/29/14
Capital Improvements	3,000,000.00	05/30/13	3,000,000.00	05/29/14	1.00%		30,000.00	05/29/14
Total	20,506,790.00		20,425,440.00			212,370.40	204,254.40	

Total	20,000,000.00	
-------	---------------	--

Notes" issued under N.I.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
----------	----------

80051-02

ould be separately listed and totaled.

Information Notes should be separately listed and totaled.

to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

to the date when the first money was borrowed for a particular improvement, not at the time the improvement was completed. The date of issue of 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or

financing submitted with statement.

and by ordinance, designate same, otherwise an amount must be included in this column.

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Type 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 **	
Total	-		-				-	

ication of "Original Date of Issue"

with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing

with statement.

ment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

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

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
LFB after July 1, 2007			
Total	-	-	-

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

# RULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Purpose. Do number.	Balance - January 1, 2013		2013 Authorizations	Prior Year Encumbrances Reclassified	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
fill Closure	66,350.42						66,350.42	
erty-Skateb		286,141.58			(10,103.35)			296,244.93
. Of Property		104,290.75						104,290.75
nts		472,609.29		76,872.50	96,987.50			452,494.29
nts								
nts		1,273,944.95		370,577.52	422,699.61			1,221,822.86
nts		37,169.52						37,169.52
nts		2,253,927.63		1,908,818.04	2,345,691.76			1,817,053.91
s	250,000.00	4,850,000.00	250,000.00		4,673,645.55			676,354.45
nts			3,150,000.00		1,900,235.45			1,249,764.55
ewer Improv								
		4,500.00						4,500.00
	316,350.42	9,282,583.72	3,400,000.00	2,356,268.06	9,429,156.52	-	66,350.42	5,859,695.26

are each item of "Improvement" which represents a funding or refunding of an emergency authorization

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

Purpose. Do number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
	316,350.42	9,282,583.72	3,400,000.00	2,356,268.06	9,429,156.52	-	66,350.42	5,859,695.26
00000-	316,350.42	9,282,583.72	3,400,000.00	2,356,268.06	9,429,156.52	-	66,350.42	5,859,695.26

more each item of "Improvement" which represents a funding or refunding of an emergency authorization

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	XXXXXXXXXX	2,410.50
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXXXX	150,000.00
Down payment from Open Space Fund 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
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	150,000.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013	80031-05	2,410.50	XXXXXXXXXX
		152,410.50	152,410.50

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

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2013	80030-01	XXXXXXXXXX	
Received from 2013 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2013 Emergency Appropriation *	80030-03	XXXXXXXXXX	

Revised

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

## GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Ord 03-03-13				
Installation of Rec Fields	250,000.00	-0-	250,000.00 (a)	
Ord 07-04-13				
Various Capital Improvements	3,150,000.00	3,000,000.00	150,000.00 (b)	150,000.00
(a) BurlingtonCounty Municipal Park Grant				
(b) Capital Improvement Fund				



# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXX	1,414,651.13
Premium on Sale of Bonds		XXXXXXXXX	64,592.95
Funded Improvement Authorizations Canceled		XXXXXXXXX	
Cancelled NJEIT Receivable		16,750.00	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03	600,000.00	XXXXXXXXX
Balance December 31, 2013	80029-04	862,494.08	XXXXXXXXX
		1,479,244.08	1,479,244.08

## BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

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

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

**MUNICIPALITIES ONLY**  
**IMPORTANT**

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

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

A.

- |   |    |                       |
|---|----|-----------------------|
| 1. Total Tax Levy for the Year 2013 was   | \$ | <u>137,305,133.72</u> |
| 2. Amount of Item 1 Collected in 2013 (*) | \$ | <u>135,341,865.91</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>96,113,593.60</u>  |

(\*) 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 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   | \$ | <u>                    </u>    |
| 2. 4% of 2012 Tax Levy for all purposes:<br>Levy - - <u>                    </u> | =  | \$ <u>                    </u> |
| 3. Cash Deficit 2013   | \$ | <u>                    </u>    |
| 4. 4% of 2013 Tax Levy for all purposes:<br>Levy - - <u>137,305,133.72</u>       | =  | \$ <u>5,492,205.35</u>         |

E.

	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
2. County Taxes	\$	<u>                    </u>	\$ <u>34,550.30</u>	\$ <u>34,550.30</u>
3. Amounts due Special Districts				
	\$	<u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
4. Amounts due School Districts for Local School Tax				
	\$	<u>                    </u>	\$ <u>3.00</u>	\$ <u>3.00</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.

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

## POST CLOSING

### TRIAL BALANCE      GOLF COURSE      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>GOLF COURSE      UTILITY OPERATING FUND</b>		
Cash	390,257.29	
Change Fund	1,600.00	
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable		
Liens Receivable	-	
Inventory	43,622.46	
Deferred Charges (Sheet 62)	8,821.80	
Utility Reimbursements A/R	49,511.92	
<b>Cash Liabilities:</b>		
Appropriation Reserves		7,688.58
Accrued Interest on Bonds, Loans and Notes		107,560.20
Encumbrances		48,433.28
Accounts Payable		-
Prepaid Gift Certificates		48,918.01
NJ Sales Tax Payable		173.86
Sub-total Cash Liabilities		212,773.93

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

## POST CLOSING

### TRIAL BALANCE GOLF COURSE 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>GOLF COURSE      UTILITY CAPITAL FUND</b>		
Cash	795,638.25	
Investments		
Deferred Charges (Sheet 62)	-	
Fixed Capital Completed	7,613,764.90	
Fixed Capital Authorized & Uncompleted	6,297,026.00	
Due to General Capital Fund		153,542.81
Encumbrances Payable		363,086.74
Bond Anticipation Notes Payable		1,013,720.00
Loans Payable		-
Loans Payable		213,000.00
Serial Bonds Payable		7,335,000.00
Improvement Authorizations:		
Funded		533,900.76
Unfunded		345,006.49
Capital Improvement Fund		45,596.19
Capital Surplus		11,443.16
Reserve for Amortization		4,515,149.00
Reserve for Deferred Amortization		176,984.00

**IF MORE THAN ONE UTILITY  
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED  
AS AT DECEMBER 31, 2013**

[illegible]

[illegible]

# SCHEDULE OF GOLF COURSE UTILITY BUDGET - 2013

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 01	987,740.00	987,740.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			-
Golf Course Fees	834,000.00	810,763.79	(23,236.21)
Golf Cart Fees	196,550.00	149,787.12	(46,762.88)
Concession Fees	170,000.00	173,000.00	3,000.00
Interest on Investments	8,000.00	1,370.66	(6,629.34)
Driving Range Sales	224,900.00	242,431.00	17,531.00
Pro-Shop Sales	35,900.00	55,988.46	20,088.46
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
			-
Subtotal	2,457,090.00	2,421,081.03	(36,008.97)
Deficit (General Budget) ** 07			
08	2,457,090.00	2,421,081.03	(36,008.97)

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXX
Adopted Budget	2,457,090.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,457,090.00
Add: Overexpenditures (See Footnote)	8,821.80 *
Total Appropriations and Overexpenditures	2,465,911.80
Deduct Expenditures:	
Paid or Charged	2,458,019.14
Reserved	7,688.58
Surplus (General Budget) **	



# STATEMENT OF 2013 OPERATION

## GOLF COURSE UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	2,421,081.03	
Miscellaneous Revenue Not Anticipated	74,157.82	
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)	32,519.11	
Other	562.07	
Total Revenue Realized		2,528,320.03
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	2,458,019.14	
Reserved	7,688.58	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	873.25	
Overexpenditure of Appropriation Reserves		
Total Expenditures	2,466,580.97	
Less: Deferred Charges Included In Above "Total Expenditures"	8,821.80	
Total Expenditures - As Adjusted		2,457,759.17
Excess		70,560.86
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2013 Operation ("Excess in Operations" - Sheet 60)	70,560.86	
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of 2013 Operation ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

### SECTION 2:

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

**RESULTS OF 2013 OPERATIONS****GOLF COURSE****UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	
Unexpended Balances of Appropriations	XXXXXX	204.08
Miscellaneous Revenue Not Anticipated	XXXXXX	74,157.82
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXX	32,519.11
Other credits to income		562.07
Deficit in Anticipated Revenue	36,008.97	XXXXXX
	873.25	XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	70,560.86	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	107,443.08	107,443.08

**OPERATING SURPLUS -****GOLF COURSE****UTILITY**

	Debit	Credit
Balance January 1, 2013	XXXXXX	1,155,158.28
Excess in Results of 2013 Operations	XXXXXX	70,560.86
Amount Appropriated in 2013 Budget - Cash	987,740.00	XXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Other	562.06	
Balance December 31, 2013	237,417.08	XXXXXX
	1,225,719.14	1,225,719.14

**ANALYSIS OF BALANCE DECEMBER 31, 2013**  
**(FROM GOLF COURSE UTILITY - TRIAL BALANCE)**

Cash	390,257.29
Investments	1,600.00
Receivables not offset with Reserves	49,511.92
Subtotal	441,369.21
Deduct Cash Liabilities Marked with "C" on Trial Balance	212,773.93
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	228,595.28
*Other Assets Pledged to Operating Surplus	

**SCHEDULE OF GOLF COURSE UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2012 \$ \_\_\_\_\_

Increased by:

GOLF COURSE Rents Levied \$ \_\_\_\_\_

Decreased by:

Collections \$ \_\_\_\_\_

Overpayments applied \$ \_\_\_\_\_

Transfer to \_\_\_\_\_ Liens \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_ -

Balance December 31, 2013 \$ \_\_\_\_\_ -

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**SCHEDULE OF GOLF COURSE LIENS**

Balance December 31, 2012 \$ \_\_\_\_\_

Increased by:

Transfers from Accounts Receivable \$ \_\_\_\_\_

Penalties and Costs \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_ -

Decreased by:

Collections \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_ -

Balance December 31, 2013 \$ \_\_\_\_\_ -

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### GOLF COURSE      UTILITY FUND

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

	<u>Caused by</u>	<u>Amount</u> <u>Dec. 31, 2012</u> <u>per Audit</u> <u>Report</u>	<u>Amount in</u> <u>2013</u> <u>Budget</u>	<u>Amount</u> <u>Resulting</u> <u>from 2013</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2013</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2.	<u>Overexpenditure</u>	\$ _____	\$ _____	\$ 8,821.80	\$ 8,821.80
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
5.	<u>Deficit in Operations</u>	\$ _____	\$ _____	\$ -	\$ -
	<u>Total Operating</u>	\$ -	\$ -	\$ 8,821.80	\$ 8,821.80
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
	<u>Total Capital</u>	\$ -	\$ -	\$ -	\$ -

\*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.	_____	_____	\$ _____

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2014</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
GOLF COURSE UTILITY ASSESSMENT BONDS**

	Debit	Credit	2012 Debt Service
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013	-	XXXXXX	
	-	-	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *			
<b><u>GOLF COURSE</u> UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2013	XXXXXX	7,980,000.00	
Issued	XXXXXX	2,370,000.00	
Paid	895,000.00	XXXXXX	
Defeased	2,120,000.00		
Outstanding December 31, 2013	7,335,000.00	XXXXXX	
	10,350,000.00	10,350,000.00	
2014 Bond Maturities - Capital Bonds			\$ 875,000.00
2014 Interest on Bonds *		268,297.00	

**INTEREST ON BONDS - GOLF COURSE UTILITY BUDGET**

2014 Interest on Bonds (*Items)	268,297.00	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	100,700.79	
Subtotal	167,596.21	
Add: Interest to be Accrued as of 12/31/2014	91,296.58	
Required Appropriation 2014		\$ 258,892.79

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Refunding Bonds	235,000.00	2,370,000.00	02/28/13	3.18%

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

GOLF COURSE    UTILITY LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013	-	XXXXXX	
	-	-	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	
<b><u>GOLF COURSE</u>    UTILITY LOAN</b>			
Outstanding January 1, 2013	XXXXXX	225,000.00	
Issued	XXXXXX		
Paid	12,000.00	XXXXXX	
Outstanding December 31, 2013	213,000.00	XXXXXX	
	225,000.00	225,000.00	
2014 Loan Maturities			\$ 12,000.00
2014 Interest on Loans *		\$ 9,923.76	

## INTEREST ON LOANS - GOLF COURSE    UTILITY BUDGET

2014 Interest on Loans (*Items)	\$ 9,923.76	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 3,721.41	
Subtotal	\$ 6,202.35	
Add: Interest to be Accrued as of 12/31/2014	\$ 3,541.41	
Required Appropriation 2014	\$	9,743.76

## LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		
						For Principal	For Interest **	
2.	133,310.00	10/28/2010	126,000.00	10/17/2014	1.00%	7,292.67	1,260.00	
2.	71,250.00	10/26/2011	71,250.00	10/17/2014	1.00%	7,916.67	712.50	
2	76,190.00	10/24/2012	76,190.00	10/17/2014	1.00%		761.90	
or	740,280.00	8/21/2013	740,280.00	8/21/2014	0.95%		7,025.26	
			1,013,720.00			15,209.34	9,759.66	

utility in the municipality, identify each note.

Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of one million annually.

ication of "Original Date of Issue".

date of issue of 2009 or prior require one legal payable installment to be budgeted if it notes will be renewed in 2014 or written intent of permanent financing submitted.

financed by ordinance, designate same, otherwise an amount must be included in this

INTEREST ON NOTES -	UTILITY BUDGET
2013 Interest on Notes	\$ 9,759.66
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 3,138.00
Subtotal	\$ 6,621.66
Add: Interest to be Accrued as of 12/31/2014	\$ 4,076.76
Required Appropriation - 2014	\$ 10,698.42

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

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

[illegible]

For each utility in the municipality, identify each note.

Verification of "Original Date of Issue".

Notes with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or written intent of financing submitted.

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



Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
by LFB after July 1, 2007			
	-	-	-
by LFB prior to July 1, 2007			
	-	-	-
Total	-	-	-

Township of Evesham, Muni Code: 0313

# F IMPROVEMENT AUTHORIZATIONS

## GOLF COURSE UTILITY CAPITAL FUND

Purpose, Do number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Facilities	102.31						102.31	
	59,235.59						59,235.59	
	5,743.45						5,743.45	
House, Phase I		40,083.91						40,083.91
n Reconstr.	392,203.87						392,203.87	
ment	11,163.87						11,163.87	
	2,600.00						2,600.00	
	2,500.00						2,500.00	
	10,419.39						10,419.39	
	17,115.00						17,115.00	
		56,591.00			1,233.72			55,357.28
		7,812.00						7,812.00
	3,810.00	76,190.00			70,000.00			10,000.00
			2,191,589.36		2,158,772.08		32,817.28	
ities Imprv			777,300.00		545,546.70			231,753.30
70000-	504,893.48	180,676.91	2,968,889.36	-	2,775,552.50	-	533,900.76	345,006.49

em of "Improvement" which represents a funding or refunding of an emergency authorization.

# GOLF COURSE UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXX	42,616.19
Received from 2013 Budget Appropriation *	XXXXXX	40,000.00
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations	37,020.00	XXXXXX
		XXXXXX
Balance December 31, 2013	45,596.19	XXXXXX
	82,616.19	82,616.19

# GOLF COURSE UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

# GOLF COURSE UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2013

AND

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

## UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations	Down Payment Provided by	Amount of Down Payment in Budget of 2013 or Prior
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# GOLF COURSE UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2013

AND

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

## UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Ord 08-04-13/19-06-13				
Improvement to Golf Course	777,300.00	740,280.00	37,020.00	37,020.00
Ord 25-12-12				
Refunding Bond Ordinance	2,191,589.36	2,191,589.36		
	2,968,889.36	2,931,869.36	37,020.00	37,020.00

# GOLF COURSE UTILITY CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance January 1, 2013	XXXXXX	10,666.59
Premium on Sale of Bonds	XXXXXX	776.57
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX

## INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on Sheet 2. Those sheets not filed in should be marked "Not Applicable".

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1 & 1a, 1b, 1c	Certification and Affidavit
1d	Report of Federal & State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance--Current Fund
4.	Trial Balance--Public Assistance Fund
5.	Trial Balance--Federal and State Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance--Capital Fund
9, 9a, 9b, 9c	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Tax
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2013 Operations--Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	"Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2011
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax
25a.	Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
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37.	Down Payment
37.	Capital Improvements Authorized in 2013
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
<b>UTILITIES ONLY</b>	
40.	Instructions
41 & 55.	Trial Balance - Utility Fund
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