

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

POPULATION LAST CENSUS 12,417
NET VALUATION TAXABLE 2013 1,349,931,288
MUNICODE 0808

**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 **Harrison** _____, County of **Gloucester** _____

**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 _____
Name David C. Rollison
Title Registered Municipal Accountant
Email drollison@bowmanllp.com

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Yvonne Bullock, am the Chief Financial Officer, License # N-0670, of the Harrison Township of Gloucester, County of Harrison 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
Address 114 Bridgeton Pike, Mullica Hill, New Jersey 08062
Phone Number (856) 223-9054
Fax Number (856) 478-2498
Email ybullock@harrisontwp.us

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **Township of Harrison** 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:

N/A

David C. Rollison

Registered Municipal Accountant

Bowman & Company LLP

(Firm Name)

6 North Broad Street, Suite 201

(Address)

Woodbury, NJ 08096

(Address)

(856) 853-0440

(Phone Number)

drollison@bowmanllp.com

(Email)

(856) 845-4128

(Fax Number)

Certified by me

This _____ day of _____, 2014

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

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

Printed Name: Jeffrey H. Kier

Signature: _____

Certificate #: 006453

Date: _____

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

Chief Financial Officer: Yvonne Bullock

Signature: _____

Certificate #: N-0670

Date: _____

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: _____

21-6000704

Fed I.D. #

Township of Harrison

Municipality

Gloucester

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>117,756.36</u>	\$ <u>10,262.40</u>	\$ _____

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

 No Single Audit

 No Program Specific Audit

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

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

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

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

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Signature Of Chief Financial Officer

Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Signature _____

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 \$ 1,369,955,043 .

SIGNATURE OF TAX ASSESSOR

Township of Harrison
MUNICIPALITY

Gloucester
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	4,244,158.88	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions		
Receivables with Full Reserves:		
Delinquent Taxes	464,459.89	
Tax Title Liens	219,390.09	
Property Acquired by Taxes	-	
Contract Sales Receivable	-	
Mortgage Sales Receivable	-	
Due from Trust Other Fund	4,438.52	
Due from Animal Control Fund	9,560.74	
Due from General Capital Fund	434.04	
Sub-total Receivables with Full Reserves	698,283.28	
Deferred Charges (Sheets 28, 29 & 30)	200,000.00	
Deferred School Taxes (Sheets 13 & 14)	9,926,906.36	
Sub-total	15,069,348.52	-

(Do not crowd - add additional sheets)

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
Totals from Sheet 3	15,069,348.52	-
Cash Liabilities:		
Appropriation Reserves		886,693.60
Due to State of New Jersey - Senior Citizens & Veterans Deductions		22,963.51
Local District School Tax Payable		254,993.00
Municipal Open Space Taxes		11,548.14
Regional School Tax Payable		-
Regional High School Tax Payable		253,461.63
County Taxes Payable		-
Due County for Added and Omitted Taxes		124,288.47
Special District Taxes Payable		-
State Library Aid (See Sheet 16)		-
Due Sewer Operating Fund		2,777.10
Accounts Payable		1,756.00
Special Emergency Note Payable		200,000.00
Tax Overpayments		3,955.08
Prepaid Taxes		211,657.99
Due Federal and State Grants Fund		5,785.77
Prepaid Liquor License		300,000.00
Reserve for Master Plan Revisions		181,673.20
Due State of New Jersey - Marriage License Fees		175.00
Encumbrances Payable		9,617.44
Sub-total Cash Liabilities	C	2,471,345.93
Reserve for Receivables		698,283.28
School Taxes Deferred (Sheets 13& 14)		9,926,906.36
Fund Balance		1,972,812.95
Total	15,069,348.52	15,069,348.52

(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
Trust Other Fund		
Cash	5,464,268.91	
Deferred Charges	-	
Due Current Fund		4,438.52
Reserve for:		
Cash Bond		1,402,563.47
Compensatory Plantings		6,469.25
Compensated Absences		44,976.75
Developer's Trust Fund		262,423.63
Dare Trust		1,845.23
Economic Development and Improvement		131,548.76
Forfeited Funds		179.98
Growth Share Trust Fees		71,253.21
Housing Trust Fund		232,264.90
Housing Savings Trust Fund		1,583,953.78
Mill Valley Escrow		17,857.10
Outside Police Employment		20,462.24
Parade		4,288.50
Payroll		27,198.48
POAA Trust		164.72
Premium Tax Title Lien		497,000.00
Public Defender		3,177.07
Recreation Commission		88,864.54
Recreation Trust		867,126.61
Recreation Trust - Adult Community		62,725.01
Redemption Tax Title Lien		21,484.44
Senior Recreation		5,373.65
Snow Removal Trust		35,147.52
Tax Map Fees Developer Trust		52,373.00
Unemployment		14,930.30
Walnut Glen Escrow		4,178.25
Sub-total	5,464,268.91	5,464,268.91

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:	(1)	\$	2,750.00
		x	25%
	(2)	\$	687.50

Municipal Public Defender Trust Cash Balance December 31, 2013:	(3)	\$	3,177.07
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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) =	\$	NONE
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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:	Yvonne Bullock
Signature:	
Certificate #:	N-0670
Date:	

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
1. <u>Cash Bond</u>	\$ 707,813.22	\$ 698,116.17	\$ 3,365.92	\$ 1,402,563.47
2. <u>Compensatory Plantings</u>	2,567.93	3,901.32	-	6,469.25
3. <u>Compensated Absences</u>		44,976.75	-	44,976.75
4. <u>Developers Escrow</u>	227,469.49	428,565.57	393,611.43	262,423.63
5. <u>Dare Program</u>	1,844.31	0.92	-	1,845.23
6. <u>Economic Devel and Improvemen</u>	131,393.16	155.60	-	131,548.76
7. <u>Forfeited Funds</u>	179.89	0.09	-	179.98
8. <u>Growth Share COAH Fees</u>	71,217.60	35.61	-	71,253.21
9. <u>Housing Trust Fund</u>	118,803.43	171,912.84	58,451.37	232,264.90
10. <u>Housing Savings Trust Fund</u>	1,572,102.91	11,850.87	-	1,583,953.78
11. <u>Mill Valley Escrow</u>	17,857.10	-	-	17,857.10
12. <u>Outside Police Employment</u>	15,078.24	122,571.17	117,187.17	20,462.24
13. <u>Parade</u>	9,004.84	11,878.37	16,594.71	4,288.50
14. <u>Payroll</u>	26,749.64	3,609,066.81	3,608,617.97	27,198.48
15. <u>POAA Trust</u>	156.64	8.08	-	164.72
16. <u>Tax Title Lien Premium</u>	171,000.00	479,700.00	153,700.00	497,000.00
17. <u>Tax Title Lien Redemption</u>		251,891.60	230,407.16	21,484.44
18. <u>Public Defender</u>	1,209.81	4,967.26	3,000.00	3,177.07
19. <u>Recreation Commission</u>	112,787.13	171,761.06	195,683.65	88,864.54
20. <u>Recreation</u>	865,857.83	1,268.78	-	867,126.61
21. <u>Recreation - Adult Community</u>	62,693.66	31.35	-	62,725.01
22. <u>Senior Recreation</u>	5,520.54	21,439.45	21,586.34	5,373.65
23. <u>Snow Removal</u>	26,907.27	8,402.29	162.04	35,147.52
24. <u>Tax Map Fees</u>	52,373.00	-	-	52,373.00
25. <u>Unemployment Compensation</u>	1,866.98	15,497.45	2,434.13	14,930.30
26. <u>Walnut Glen Escrow</u>	4,174.07	4.18	-	4,178.25
27. <u>Open Space</u>	1,457,043.21	823,011.57	792,050.02	1,488,004.76
28. _____				-
29. _____				-
30. _____				-
Totals:	\$ 5,663,671.90	6,881,015.16	5,596,851.91	\$ 6,947,835.15

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
Total	-	-	-	-	-	-	-	-

Sheet 7

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	-	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
Cash	6,442,093.87	
Deferred Charges	-	
Funded	27,036,000.00	
Unfunded	4,552,343.00	
Grant In Aid Receivable	393,670.00	
Reserve for Preliminary Costs		35,000.00
Reserve for Payment of Debt		24,310.00
Due Current Fund		434.04
Encumbrances Payable		234,834.18
General Capital Bonds		27,036,000.00
Assessment Serial Bonds		-
Bond Anticipation Notes		4,552,343.00
Assessment Notes		-
Loans Payable		-
Loans Payable		-
Improvement Authorizations - Funded		2,704,248.26
Improvement Authorizations - Unfunded		3,368,349.71
Capital Improvement Fund		52,970.00
Down Payments on Improvements		-
Capital Surplus		415,617.68
Total	38,424,106.87	38,424,106.87

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	203,957.52	4,083,673.30	43,471.94	4,244,158.88
Trust - Assessment				-
Trust - Dog License		54,584.44	2.40	54,582.04
Trust - Other	3,597.36	5,607,576.61	146,905.06	5,464,268.91
Capital - General		6,586,290.75	144,196.88	6,442,093.87
Water - Operating Utility Operating				-
Water - Capital Utility Capital				-
Sewer Utility Operating	22,000.31	1,590,231.30	23,378.88	1,588,852.73
Sewer Utility Capital		922,613.85	1,037.25	921,576.60
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund	1,040.90	115,213.18	700.00	115,554.08
Municipal Open Space Trust Fund		1,476,456.62		1,476,456.62
Sewer Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	230,596.09	20,436,640.05	359,692.41	20,307,543.73

* - 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 applicable bank statements, certificates, agreements or passbooks at December 31, 2013.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2013.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: _____

Title: Registered Municipal Accountant _____

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

Susquehanna Bank:	
Current Fund Checking	356,930.36
Current Fund Money Market	3,308,492.56
Tax Collector	418,250.38
Federal and State Grant Checking	115,213.18
General Capital	6,586,290.75
Dog Trust	54,629.29
Dog Registrar	(44.85)
Open Space	379,658.35
Open Space - Farmland Preservation	1,096,798.27
Cash Bond	1,402,563.47
Compensated Absences	63,393.70
Compensatory Plantings	6,469.25
DARE	1,845.23
Developer's Trust Fund	262,848.56
Economic Development and Improvement	131,548.76
Forfeited Funds	179.98
Growth Share COAH Fees	71,253.21
Housing Trust Fund	232,774.90
Mill Valley Escrow	18,363.52
Outside Police Employment	18,587.33
Parade	4,288.50
Payroll	156,520.21
POAA Trust	164.72
Premium Tax Title Lien	497,216.29
Public Defender	3,177.07
Recreation Commission	89,610.52
Recreation Trust	867,126.61
Recreation Trust - Adult Community	62,725.01
Redemption of Tax Title Liens	19,772.02
Senior Recreation	6,173.66
Snow Removal Trust	35,147.52
Tax Map Fees Developer Trust	52,375.23
Unemployment	15,319.31
Walnut Glen Escrow	4,178.25
Total	16,339,841.12

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

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

Balance from Sheet 9a	16,339,841.12
Susquehanna Bank:	
Sewer Operating Clerk	124,223.06
Sewer Operating Checking	478,301.03
Sewer Operating Money Market	987,707.21
Sewer Capital	911,444.33
Sewer Capital Plant Expansion	11,169.52
Century Savings Bank:	
Housing Savings Trust Fund	1,583,953.78
Total	20,436,640.05

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received			Balance Dec. 31, 2013
						-
See Attached Schedule	407,025.05	54,195.89	126,680.28			334,540.66
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Totals	407,025.05	54,195.89	126,680.28	-	-	334,540.66

Sheet 10

TOWNSHIP OF HARRISON
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2013

Program	Balance Dec. 31, 2012	Anticipated as Revenue in 2013 Budget	Anticipated by 40A:4-87	Received	Balance Dec. 31, 2013
Federal Grants:					
Bulletproof Vest Partnership Grant	\$ 785.50				\$ 785.50
Local Domestic Preparedness Equipment Grant Award	4,551.00				4,551.00
Click It or Ticket	200.00				200.00
Municipal Stormwater Regulation Program	4,234.00				4,234.00
N.J. Transportation Trust Fund Authority Act - Union Road	2,208.37				2,208.37
N.J. Transportation Trust Fund Authority Act - Bishop Road	43,622.16				43,622.16
N.J. Transportation Trust Fund Authority Act - Union Road Phase II	54,490.57				54,490.57
N.J. Transportation Trust Fund Authority Act - Bishop Road Phase II	29,461.02				29,461.02
N.J. Transportation Trust Fund Authority Act - Bishop Road Phase III	67,319.43				67,319.43
N.J. Transportation Trust Fund Authority Act - Bishop Road Phase IV	175,000.00			\$ 79,674.39	95,325.61
Total Federal Grants	381,872.05	-	-	79,674.39	302,197.66
State Grants:					
Body Armor Replacement Fund Program		\$ 1,901.05		1,901.05	-
Over the Limit, Under Arrest Impaired Driving Crackdown Grant	2,625.00				2,625.00
Drunk Driving Enforcement Program			\$ 10,276.93	10,276.93	-
Municipal Alliance on Alcoholism and Drug Abuse	22,528.00	7,190.00			29,718.00
Recycling Tonnage Grant		14,662.32		14,662.32	-
Clean Communities Program		20,165.59		20,165.59	-
Total State Grants	25,153.00	43,918.96	10,276.93	47,005.89	32,343.00
Total All Grants	\$ 407,025.05	\$ 43,918.96	\$ 10,276.93	\$ 126,680.28	\$ 334,540.66
Anticipated in Budget		\$ 43,918.96	\$ 10,276.93		
Cash Received in Federal and State Grant Fund				\$ 110,116.91	
Unappropriated Grants				16,563.37	
		\$ 43,918.96	\$ 10,276.93	\$ 126,680.28	

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
								-
See Attached Schedule	478,766.49	45,897.96	10,276.93		128,018.76			406,922.62
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total	478,766.49	45,897.96	10,276.93	-	128,018.76	-	-	406,922.62

Sheet 11

TOWNSHIP OF HARRISON
 Statement of Reserve for Federal and State Grants--Appropriated
 For the Year Ended December 31, 2013

<u>Program</u>	Balance Dec. 31, 2012	2013 Budget Appropriations	Appropriation By 40A:4-87	Paid or Charged	Balance Dec. 31, 2013
Federal Grants:					
Bulletproof Vest Partnership Grant	\$ 1,266.98				\$ 1,266.98
Local Domestic Preparedness Equipment Grant Award	332.00				332.00
Municipal Stormwater Regulation Program	14,852.22				14,852.22
N.J. Transportation Trust Fund Authority Act - Colson Lane/Union Road	4,990.24				4,990.24
N.J. Transportation Trust Fund Authority Act - Union Road	2,208.37				2,208.37
N.J. Transportation Trust Fund Authority Act - Bishop Road	24,271.39				24,271.39
N.J. Transportation Trust Fund Authority Act - Union Road Phase II	42,730.56				42,730.56
N.J. Transportation Trust Fund Authority Act - Bishop Road Phase II	24,712.52				24,712.52
N.J. Transportation Trust Fund Authority Act - Bishop Road Phase III	44,091.58			\$ 268.75	43,822.83
N.J. Transportation Trust Fund Authority Act - Bishop Road Phase IV	167,764.50			117,487.61	50,276.89
Total Federal Grants	327,220.36	-	-	117,756.36	209,464.00
State Grants:					
Body Armor Replacement Fund Program	3,344.26	\$ 1,901.05			5,245.31
Municipal Drug Alliance Program	4,963.00				4,963.00
Over the Limit, Under Arrest 2007 Impaired Driving Crackdown Grant	2,400.00				2,400.00
Over the Limit, Under Arrest Impaired Driving Crackdown Grant	200.00				200.00
Recycling Tonnage Grant	22,594.64	14,662.32		6,141.26	31,115.70
Drunk Driving Enforcement Fund	1,757.07		\$ 10,276.93	1,536.06	10,497.94
Clean Communities Program	93,553.77	20,165.59		1,935.08	111,784.28
Neighborhood Preservation Balanced Housing Program	121.72				121.72
Municipal Court Alcohol Education, Rehabilitation and Enforcement Fund	18,969.78			650.00	18,319.78
Municipal Alliance to Prevent Alcoholism and Drug Abuse		7,190.00			7,190.00
Match Due Township of Mantua	3,599.75	1,979.00			5,578.75
State and Local All Hazards Emergency Operation Planning Program	42.14				42.14
Total State Grants	151,546.13	45,897.96	10,276.93	10,262.40	197,458.62
Total All Grants	\$ 478,766.49	\$ 45,897.96	\$ 10,276.93	\$ 128,018.76	\$ 406,922.62

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Receipts				Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Recycling Tonnage Grant	14,662.32	14,662.32		14,521.61				14,521.61
Alcohol Education, Rehab and Enforcement				1,477.69				1,477.69
Body Armor Replacement Fund	1,901.05	1,901.05		2,554.97				2,554.97
Clean Communities Program				3,510.44				3,510.44
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	16,563.37	16,563.37	-	22,064.71	-	-	-	22,064.71

Sheet 12

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	85,764.00
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	XXXXXXXXXX	5,669,506.50
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	11,849,143.00
Levy Calendar Year 2013	XXXXXXXXXX	
Paid	11,679,914.00	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	254,993.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00	5,669,506.50	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	17,604,413.50	17,604,413.50

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXXXX	1,457,043.21
2013 Levy 85105-00	XXXXXXXXXX	809,959.00
Added and Omitted Levy	XXXXXXXXXX	11,548.14
Interest Earned	XXXXXXXXXX	1,504.43
Expenditures	792,050.02	XXXXXXXXXX
Balance December 31, 2013 85046-00	1,488,004.76	XXXXXXXXXX
	2,280,054.78	2,280,054.78

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	63,480.15
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXXXX	4,257,399.86
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	9,021,723.00
Levy Calendar Year 2013	XXXXXXXXXX	
Paid	8,831,741.52	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	253,461.63	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044-00	4,257,399.86	XXXXXXXXXX
# Must include unpaid requisitions	13,342,603.01	13,342,603.01

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	74,948.00
2013 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	7,736,251.17
County Library 80003-04	XXXXXXXXXX	594,461.77
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	561,972.88
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	125,637.94
Paid	8,968,983.29	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	124,288.47	XXXXXXXXXX
	9,093,271.76	9,093,271.76

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 - 81108-00 1,307,027.00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy 80003-07	XXXXXXXXXX	1,307,027.00
Paid 80003-08	1,307,027.00	XXXXXXXXXX
Balance December 31, 2013 80003-09	-	
	1,307,027.00	1,307,027.00

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

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

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	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2013	80004-16	-	
		-	-

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,595,917.00	2,595,917.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	1,365,487.31	1,525,717.70	160,230.39
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	10,276.93	10,276.93	-
			-
Total Miscellaneous Revenue Anticipated 80103-	1,375,764.24	1,535,994.63	160,230.39
Receipts from Delinquent Taxes 80104-	400,000.00	484,222.60	84,222.60
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	4,935,750.69	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	4,935,750.69	5,653,251.50	717,500.81
	9,307,431.93	10,269,385.73	961,953.80

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	36,805,142.91
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	11,849,143.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	9,021,723.00	XXXXXXXXXX
County Taxes 80111-00	8,892,685.82	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	125,637.94	XXXXXXXXXX
Special District Taxes 80113-00	1,307,027.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00	821,507.14	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	865,832.49
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	5,653,251.50	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	37,670,975.40	37,670,975.40

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	9,297,155.00
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	10,276.93
Appropriated for 2013 (Budget Statement Item 9)	80012-03	9,307,431.93
Appropriated for 2013 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	9,307,431.93
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	9,307,431.93
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	7,554,788.53
Paid or Charged - Reserve for Uncollected Taxes	80012-09	865,832.49
Reserved	80012-10	886,693.60
Total Expenditures	80012-11	9,307,314.62
Unexpended Balances Canceled (see footnote)	80012-12	117.31

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:		
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	160,230.39
Delinquent Tax Collections 80013-02	XXXXXXXXXX	84,222.60
	XXXXXXXXXX	
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	717,500.81
Unexpended Balances of 2013 Budget Appropriations 80013-04	XXXXXXXXXX	117.31
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	151,422.73
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	398,413.09
Prior Years Interfunds Returned in 2013 80013-06	XXXXXXXXXX	8,142.81
Animal Control Fund Statutory Excess	XXXXXXXXXX	9,527.24
Cancelation of Reserve Balances	XXXXXXXXXX	21,498.11
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013 80013-07	9,926,906.36	XXXXXXXXXX
Balance December 31, 2013 80013-08	XXXXXXXXXX	9,926,906.36
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-09		XXXXXXXXXX
Delinquent Tax Collections 80013-10		XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes 80013-11		XXXXXXXXXX
Interfund Advances Originating in 2013 80013-12		XXXXXXXXXX
Prior Year Senior Citizen and Veterans Deductions Disallowed	1,500.00	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21) 80013-14	1,549,575.09	XXXXXXXXXX
	11,477,981.45	11,477,981.45

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	3,019,154.86
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	1,549,575.09
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	2,595,917.00	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	1,972,812.95	XXXXXXXXXX
		4,568,729.95	4,568,729.95

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

Cash	80014-06		4,244,158.88
Investments	80014-07		-
Sub Total			4,244,158.88
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		2,471,345.93
Cash Surplus	** 80014-09		1,972,812.95
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		
** Adjusted for Special Emergency Notes			
Total Other Assets	80014-14		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		1,972,812.95

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>35,519,102.79</u>
or			
(Abstract of Ratables)	82113-00		<u> </u>
2. Amount of Levy Special District Taxes	82102-00		<u>1,307,027.00</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>519,406.22</u>
5a. Subtotal 2013 Levy			<u>37,345,536.01</u>
5b. Reductions due to tax appeals **			<u> </u>
5c. Total 2013 Tax Levy	82106-00		<u><u>37,345,536.01</u></u>
6 Transferred to Tax Title Liens	82107-00		<u>24,051.15</u>
7. Transferred to Foreclosed Property	82108-00		<u> </u>
8. Remitted, Abated or Canceled	82109-00		<u>51,890.13</u>
9. Discount Allowed	82110-00		<u> </u>
10. Collected in Cash: In 2012	82121-00		<u>193,226.50</u>
In 2013 *	82122-00		<u>36,529,294.49</u>
R.E.A.P. Revenue	82124-00		<u> </u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>82,621.92</u>
Total to Line 14	82111-00		<u><u>36,805,142.91</u></u>
11. Total Credits			<u><u>36,881,084.19</u></u>
12. Amount Outstanding December 31, 2013	83120-00		<u>464,451.82</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is			<u>98.55%</u>
	82112-00		<u> </u>

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>36,805,142.91</u>
Less: Reserve for Tax Appeals Pending			<u> </u>
State Division of Tax Appeals			<u> </u>
To Current Taxes Realized in Cash (Sheet 17)			<u><u>36,805,142.91</u></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 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
Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2013 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....

LESS: Proceeds from Accelerated Tax Sale.....

NET Cash Collected

Line 5c (sheet 22) Total 2013 Tax Levy.....

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

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....

LESS: Proceeds from Tax Levy Sale (excluding premium).....

NET Cash Collected

Line 5c (sheet 22) Total 2013 Tax Levy.....

Percentage of Collection Excluding 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	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	20,835.43
2. Sr. Citizens Deductions Per Tax Billings	11,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	72,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	750.00	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	1,000.00	
6. Veterans Deductions Disallowed By Tax Collector		500.00
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,878.08
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	1,500.00
9. Received in Cash from State	XXXXXXXXXX	83,250.00
10.		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	22,963.51	XXXXXXXXXX
	107,963.51	107,963.51

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

Line 2	11,250.00
Line 3	72,000.00
Line 4 & 5	1,750.00
Sub-Total	85,000.00
Less: Line 6 & 7	2,378.08
To Item 10, Sheet 22	82,621.92

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) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013	-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	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-		11,849,143.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		9,021,723.00
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		8,892,685.82
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		1,307,027.00
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		821,507.14
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		
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2013. ** 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.
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)	-	
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	-	
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07		

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			679,991.17	XXXXXXXXXX
A. Taxes	83102-00	495,522.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	184,469.17	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	3,543.49
B. Tax Title Liens		83106-00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes			1,500.00	XXXXXXXXXX
5. Added Tax Title Liens				XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	9,515.37
B. Tax Title Liens - Transfers from Taxes		83107-00	9,515.37	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	677,947.68
8. Totals			691,006.54	691,006.54
9. Balance Brought Down			677,947.68	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	484,222.60
A. Taxes	83116-00	483,955.07	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	267.53	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale			1,621.93	XXXXXXXXXX
12. 2013 Taxes Transferred to Liens			24,051.15	XXXXXXXXXX
13. 2013 Taxes			464,451.82	XXXXXXXXXX
14. Balance December 31, 2013			XXXXXXXXXX	683,849.98
A. Taxes	83121-00	464,459.89	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	219,390.09	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,168,072.58	1,168,072.58

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 71.42%

17. Item No. 14 multiplied by percentage shown above is 488,438.30 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		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	-
		-	-

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
22. Collected *	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2013	84124-00	XXXXXXXXXX	-
Analysis of Sale of Property:	\$	-	-
* Total Cash Collected in 2013	(84125-00)		

Realized in 2013 Budget _____ -

To Results of Operation (Sheet 19) _____ -

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<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 at <u>Dec. 31, 2013</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<u>Sub-total Current Fund</u>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
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>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

N.J.S. 40A:4-53 SPECIAL 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.

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
2/6/12	Master Plan Revisions	250,000.00	50,000.00	250,000.00	50,000.00		200,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		250,000.00	50,000.00	250,000.00	50,000.00	-	200,000.00

80025-00 80026-00

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

Chief Financial Officer

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

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

Sheet 30

Date	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	

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq are recorded on this page

 Chief Financial Officer

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

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	28,276,000.00	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	1,240,000.00	XXXXXXXX	
Outstanding December 31, 2013	80033-04	27,036,000.00	XXXXXXXX	
		28,276,000.00	28,276,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 1,310,000.00
2014 Interest on Bonds *		80033-06	937,820.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2013	80033-10	-	XXXXXXXX	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033-11	\$
2014 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 937,820.00

LIST OF BONDS ISSUED DURING 2013

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

80033-14

80033-15

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding December 31, 2013	80033-04	-	XXXXXXXX	
		-	-	
2014 Loan Maturities			80033-05	\$
2014 Interest on Loans			80033-06	\$
Total 2014 Debt Service for	Loan		80033-13	\$ -

LOAN

Outstanding January 1, 2013	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2013	80033-10	-	XXXXXXXX	
		-	-	
2014 Loan Maturities			80033-11	\$
2014 Interest on Loans			80033-12	\$
Total 2014 Debt Service for	Loan		80033-13	\$ -

LIST OF LOANS 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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding December 31, 2013	80034-03	-	XXXXXXXXXX	
		-	-	
2014 Bond Maturities - Term Bonds	80034-04	\$		
2014 Interest on Bonds *	80034-05	\$		
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2013	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding December 31, 2013	80034-09	-	XXXXXXXXXX	
		-	-	
2014 Interest on Bonds *	80034-10	\$		
2014 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-	\$ 200,000.00	\$ 1,960.00
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

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 **	
1. Acquisition of Various Pieces of								
2. Equipment and Completion of Various								
3. Capital Improvements	1,987,181.00	11/23/2011	1,722,181.00	11/17/2014	1.25%		21,527.26	11/17/2014
4.								
5. Acquisition of Various Pieces of								
6. Equipment and Completion of Various								
7. Capital Improvements	3,511,906.00	11/18/2013	2,830,162.00	11/17/2014	1.25%		35,377.03	11/17/2014
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	5,499,087.00		4,552,343.00			-	56,904.29	

Sheet 33

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.

Memo: Refunding Bond Anticipation 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)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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 permanent financing submitted with statement.

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

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Liquidation of Prior Year Encumbrances	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
See Attached Schedule	2,985,507.68	841,791.47	3,349,117.00	458,050.29	1,561,868.47		2,704,248.26	3,368,349.71
	2,985,507.68	841,791.47	3,349,117.00	458,050.29	1,561,868.47	-	2,704,248.26	3,368,349.71

Sheet 35

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

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

Ordinance Number	Improvement Description	Ordinance Date	Balance December 31, 2012		2013 Authorizations	Liquidation of Prior Year Encumbrances	Paid or Charged	Balance December 31, 2013		
			Amount	Funded				Unfunded	Funded	Unfunded
22-1993	Construction of a Facility for the Construction Office	11/15/93	\$ 60,000.00	\$ 4,220.13			\$ 4,220.13			
25-2001	Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	06/04/01	1,680,576.00	65,411.99			28,104.24	\$ 37,307.75		
37-2001	Renovations to the Municipal Building Including the Construction of an Addition with the Acquisition of all Materials and Equipment and Completion of All Work Necessary	10/01/01	650,000.00	6,026.24			6,025.58	0.66		
38-2001	Engineering (Phase I) for the Shared Services Facility, with the Acquisition of all Materials and Equipment and Completion of all Work Necessary	10/01/01	449,100.00	119,500.00				119,500.00		
17-2003	Completion of Phase II Construction for the Public Works Complex	04/21/03	1,100,000.00	54,000.00				54,000.00		
14-2004	Acquisition and Development of Real Property	04/05/04	725,000.00	164,962.32				164,962.32		
31-2005	Completion of Phase II Construction for the Public Works Complex and Shared Services Facility, As Amended	07/05/05	700,000.00	73,522.51		\$ 63,150.00	72,955.00	63,717.51		
32-2005	Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	07/05/05	2,016,928.00	103,546.75			38,062.74	65,484.01		
16-2006	Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	06/05/06	1,728,778.00	46,964.99	\$ 8.00		1,839.47	45,133.52		
26-2006	Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	09/18/06	1,900,920.00			22,370.00	22,370.00			
08-2007	Various Capital Improvements to the Walters Road Athletic Complex and the Acquisition of Various Capital Equipment and the Completion of Various Capital Improvements for the Public Works Facility	02/20/07	900,000.00	490,583.13			15,614.89	474,968.24		
26-2007	Acquisition of Various Pieces of Equipment and the Completion of Various Capital Improvements	06/18/07	3,687,502.00	49,637.25			29,195.44	20,441.81		
01-2009	Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	02/17/09	377,000.00	3,568.81	150.00			3,718.81		
32-2010	Completion of the Forrest Woods Site Improvements	10/04/10	344,937.80	100,717.32				100,717.32		
36-2011	Completion of Various Improvements to Recreational Facilities in and for the Township	07/18/11	1,908,741.01	1,386,685.87			139,132.09	484,914.57	1,040,903.39	
40-2011	Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	10/22/11	2,091,770.00		841,633.47		56,648.72	123,885.03	774,397.16	
31-2012	Acquisition of Various Pieces of Equipment	07/02/12	585,488.00	316,160.37			176,749.48	349,516.93	143,392.92	
26-2013	Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	07/15/13	2,979,117.00		\$ 2,979,117.00		385,164.45		2,593,952.55	
28-2013	Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	07/15/13	370,000.00		370,000.00			370,000.00		
				<u>\$ 2,985,507.68</u>	<u>\$ 841,791.47</u>	<u>\$ 3,349,117.00</u>	<u>\$ 458,050.29</u>	<u>\$ 1,561,868.47</u>	<u>\$ 2,704,248.26</u>	<u>\$ 3,368,349.71</u>

Capital Improvement Fund	\$ 168,955.00
Deferred Charges to Future Taxation-Unfunded	2,830,162.00
Deferred Charges to Future Taxation-Funded	350,000.00
Cash Disbursements	\$ 1,327,035.19
Encumbrances Payable	234,834.18
Reimbursements	(0.90)
	<u>\$ 3,349,117.00</u>
	<u>\$ 1,561,868.47</u>

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013 80031-01	XXXXXXXXXX	108,925.00
Received from 2013 Budget Appropriation * 80031-02	XXXXXXXXXX	148,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) 80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Reserve for Preliminary Costs Authorized by Resolution	35,000.00	XXXXXXXXXX
Appropriated to Finance Improvement Authorizations 80031-04	168,955.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013 80031-05	52,970.00	XXXXXXXXXX
	256,925.00	256,925.00

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	2,979,117.00	2,830,162.00	148,955.00	
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements*	370,000.00		20,000.00	
Total 80032-00	3,349,117.00	2,830,162.00	168,955.00	-

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXXX	631,117.68
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03	215,500.00	XXXXXXXXXX
Balance December 31, 2013	80029-04	415,617.68	XXXXXXXXXX
		631,117.68	631,117.68

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 \$ 37,345,536.01
- 2. Amount of Item 1 Collected in 2013 (*) \$ 36,805,142.91
- 3. Seventy (70) percent of Item 1 \$ 26,141,875.21

(*) 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 \$ _____
- 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	\$ _____	\$ <u>124,288.47</u>	\$ <u>124,288.47</u>
3. Amounts due Special Districts	\$ _____	\$ _____ -	\$ _____ -
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>254,993.00</u>	\$ <u>254,993.00</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.

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

SCHEDULE OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

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

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

STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION

WATER UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	-	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	-	
Less: Deferred Charges Included In Above "Total Expenditures"		
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 2012 for an Anticipated Deficit in the Water Utility for 2012:

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

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

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

OPERATING SURPLUS - WATER UTILITY

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

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

Cash		-
Investments		-
Interfund Accounts Receivable		
Subtotal		-
Deduct Cash Liabilities Marked with "C" on Trial Balance		-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		-
Other Assets Pledged to Operating Surplus*		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.		-

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$ _____
Increased by:		
Water Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ _____ -
Balance December 31, 2013		\$ _____ -

SCHEDULE OF WATER UTILITY 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 -

WATER UTILITY FUND

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

<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 - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. Deficit in Operations	\$ _____	\$ _____	\$ -	\$ _____ -
Total Operating	\$ -	\$ -	\$ -	\$ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
Total Capital	\$ -	\$ -	\$ -	\$ -

*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 in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

	Debit	Credit	2014 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 *			
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2013	-	XXXXXX	
	-	-	
2014 Bond Maturities - Capital Bonds			\$
2014 Interest on Bonds *			

INTEREST ON BONDS - WATER UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
WATER 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 *		\$	
WATER 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 - WATER UTILITY BUDGET

2014 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$		
Subtotal	\$	-	
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
	-	-		

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

Sheet 50

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.								
	-		-			-	-	

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.

** If interest on note 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 12/31/2013 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2014	\$ -
Required Appropriation - 2014	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Sheet 51

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Total	-	-	-

Sheet 51a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Total	70000-	-	-	-	-	-	-	-

Sheet 52

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

WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER UTILITY CAPITAL FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2013

AND

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Total	-	-	-	-

WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2013

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

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 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
SEWER UTILITY CAPITAL FUND		
Cash	921,576.60	
Investments		
Deferred Charges (Sheet 62)	-	
Fixed Capital	11,758,102.93	
Fixed Capital Authorized and Uncompleted	5,835,194.00	
Reserve for Developers Contribution		118,143.00
Reserve for Preliminary Expenditures		1,113.25
Reserve for Payment of Debt		67,935.83
Due Sewer Utility Operating Fund		89.14
Encumbrances Payable		54,877.27
Bond Anticipation Notes Payable		1,934,028.00
Loans Payable		-
Loans Payable		3,599,081.43
Serial Bonds Payable		5,969,000.00
Improvement Authorizations:		
Funded		100,363.55
Unfunded		318,469.22
Capital Improvement Fund		52,016.00
Capital Surplus		213,265.48
Deferred Reserve for Amortization		80,000.00
Reserve for Amortization		6,006,491.36
Estimated Proceeds Bonds and Notes	-	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	-
Total Capital Fund	18,514,873.53	18,514,873.53

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 57

SCHEDULE OF SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	321,154.00	321,154.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			-
Rent	1,500,000.00	1,776,584.85	276,584.85
Penalties and Interest	10,000.00	19,599.15	9,599.15
Miscellaneous	100,000.00	441,791.03	341,791.03
			-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
			-
Subtotal	1,931,154.00	2,559,129.03	627,975.03
Deficit (General Budget) ** _____ 07			
_____ 08	1,931,154.00	2,559,129.03	627,975.03

**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	1,931,154.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,931,154.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,931,154.00
Deduct Expenditures:	
Paid or Charged	1,711,417.55
Reserved	206,921.32
Surplus (General Budget) **	
Total Expenditures	1,918,338.87
Unexpended Balance Canceled (See Footnote)	12,815.13

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCE CANCELED:

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

STATEMENT OF 2013 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 SEWER Utility Budget contained either an item of revenue "Deficit (General Budget)" 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)")	2,559,129.03	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)	82,024.65	
Total Revenue Realized		2,641,153.68
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	1,711,417.55	
Reserved	206,921.32	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	1,153.98	
Overexpenditure of Appropriation Reserves		
Total Expenditures	1,919,492.85	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,919,492.85
Excess		721,660.83
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2013 Operation ("Excess in Operations" - Sheet 60)	721,660.83	
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of 2013 Operation ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

SECTION 2:

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

2012 Appropriation Reserves Canceled in 2013	82,024.65	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		82,024.65

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

RESULTS OF 2013 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	627,975.03
Unexpended Balances of Appropriations	XXXXXX	12,815.13
Miscellaneous Revenue Not Anticipated	XXXXXX	-
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXX	82,024.65
Deficit in Anticipated Revenue		XXXXXX
Cash Refund of Prior Year's Revenue	1,153.98	XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	721,660.83	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	722,814.81	722,814.81

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXX	847,610.28
Excess in Results of 2013 Operations	XXXXXX	721,660.83
Amount Appropriated in 2013 Budget - Cash	321,154.00	XXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2013	1,248,117.11	XXXXXX
	1,569,271.11	1,569,271.11

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

Cash	1,588,852.73
Investments	-
Interfund Accounts Receivable	2,866.24
Subtotal	1,591,718.97
Deduct Cash Liabilities Marked with "C" on Trial Balance	343,601.86
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,248,117.11
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	-
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET	1,248,117.11

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012 \$ 541,397.52

Increased by:

SEWER Rents Levied \$ 1,881,592.17

Decreased by:

Collections	\$ <u>1,775,578.63</u>
Overpayments applied	\$ <u>1,006.22</u>
Transfer to <u> </u> Liens	\$ <u> </u>
Other	\$ <u> </u>
	\$ <u>1,776,584.85</u>

Balance December 31, 2013 \$ 646,404.84

SCHEDULE OF SEWER LIENS

Balance December 31, 2012 \$

Increased by:

Transfers from Accounts Receivable	\$ <u> </u>
Penalties and Costs	\$ <u> </u>
Other	\$ <u> </u>
	\$ <u> </u>
	\$ <u>-</u>

Decreased by:

Collections	\$ <u> </u>
Other	\$ <u> </u>
	\$ <u> </u>
	\$ <u>-</u>

Balance December 31, 2013 \$ -

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

SEWER UTILITY FUND

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

	<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 at <u>Dec. 31, 2013</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
5.	<u>Deficit in Operations</u>	\$ _____	\$ _____	\$ _____ -	\$ _____ -
	<u>Total Operating</u>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
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>	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**
SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2014 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 *			
SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXX	6,074,000.00	
Issued	XXXXXX		
Paid	105,000.00	XXXXXX	
Outstanding December 31, 2013	5,969,000.00	XXXXXX	
	6,074,000.00	6,074,000.00	
2014 Bond Maturities - Capital Bonds			\$ 110,000.00
2014 Interest on Bonds *		215,562.50	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2014 Interest on Bonds (*Items)	215,562.50	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	90,113.00	
Subtotal	125,449.50	
Add: Interest to be Accrued as of 12/31/2014	88,550.00	
Required Appropriation 2014		\$ 213,999.50

LIST OF BONDS ISSUED DURING 2013

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

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

SEWER 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 *		\$	
SEWER UTILITY LOAN			
Outstanding January 1, 2013	XXXXXX	3,949,442.17	
Issued	XXXXXX		
Paid	350,360.74	XXXXXX	
Outstanding December 31, 2013	3,599,081.43	XXXXXX	
	3,949,442.17	3,949,442.17	
2014 Loan Maturities			\$ 360,812.93
2014 Interest on Loans *		\$ 100,387.50	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2014 Interest on Loans (*Items)	\$	100,387.50
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	41,967.00
Subtotal	\$	58,420.50
Add: Interest to be Accrued as of 12/31/2014	\$	37,881.00
Required Appropriation 2014	\$	96,301.50

LIST OF LOANS ISSUED DURING 2013

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

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

Sheet 64

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. Acquisition and Construction of								
2. a Sludge Press	1,300,000.00	12/28/2012	1,300,000.00	11/17/2014	1.25%		16,250.00	11/17/2014
3. Completion of Various Capital								
4. Improvements and Acquisition								
5. of Capital Equipment for Sewer	525,000.00	11/18/2013	525,000.00	11/17/2014	1.25%		6,562.50	11/17/2014
6. Completion of Various Sewer								
7. Utility Improvements	109,028.00	11/18/2013	109,028.00	11/17/2014	1.25%		1,362.85	11/17/2014
8.								
9.								
			1,934,028.00			-	24,175.35	

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.

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

INTEREST ON NOTES -	UTILITY BUDGET
2014 Interest on Notes	\$ 24,175.35
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 2,915.00
Subtotal	\$ 21,260.35
Add: Interest to be Accrued as of 12/31/2014	\$ 2,915.00
Required Appropriation - 2014	\$ 24,175.35

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Sheet 65

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Total	-	-	-

Sheet 65a

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

SEWER

UTILITY CAPITAL FUND

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Liquidation of Prior Year Encumbrances	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
See Attached Schedule	283,310.65	360,065.96	634,028.00	369,283.12	1,129,097.29	98,757.67	100,363.55	318,469.22
Total	283,310.65	360,065.96	634,028.00	369,283.12	1,129,097.29	98,757.67	100,363.55	318,469.22

Sheet 66

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

TOWNSHIP OF HARRISON
SEWER UTILITY CAPITAL FUND
 Statement of Improvement Authorizations
 For the Year Ended December 31, 2013

Ordinance Number	Improvement Description	Date	Ordinance		Balance December 31, 2012		2013 Authorizations	Liquidation of Prior Year Encumbrances	Paid or Charged	Canceled by Resolution	Balance December 31, 2013	
			Amount		Funded	Unfunded					Funded	Unfunded
11-1999	Design and Construction of a MGD Wastewater Treatment Plant	05/03/99	\$ 4,000,000.00	\$ 14,821.02	\$ 19.00			\$ 5,932.70	\$ 8,907.32			
29-2005	Acquisition of Various Pieces of Sewer Equipment and Construction of Various Sewer Improvements	07/05/05	162,500.00	2,076.00						2,076.00		
17-2006	Acquisition of Various Pieces of Sewer Equipment and Construction of Various Sewer Improvements	06/05/06	1,183,485.00	87,774.35						87,774.35		
27-2007	Acquisition of Various Pieces of Sewer Equipment and Construction of Various Sewer Improvements	07/02/07	3,821,116.00	98,639.28				222,825.00	224,908.45			96,555.83
32-2011	Acquisition and Construction of a Sludge Press	06/21/11	1,300,000.00		360,046.96			146,458.12	506,505.08			-
54-2012	Acquisition and Construction of a Sludge Press	12/27/12	80,000.00	80,000.00					76,192.28			3,807.72
10-2013	Completion of Various Capital Improvements and Acquisition of Capital Equipment for the Sewer Utility	04/01/13	525,000.00			\$ 525,000.00			257,867.63			267,132.37
11-2013	Completion of Various Sewer Utility Improvements	04/01/13	109,028.00			109,028.00			57,691.15			51,336.85
				<u>\$ 283,310.65</u>	<u>\$ 360,065.96</u>	<u>\$ 634,028.00</u>	<u>\$ 369,283.12</u>	<u>\$ 1,129,097.29</u>	<u>\$ 98,757.67</u>	<u>\$ 100,363.55</u>	<u>\$ 318,469.22</u>	
			Fixed Capital Authorized and Uncompleted			\$ 634,028.00				\$ 19.00		
			Fund Balance							98,738.67		
			Cash Disbursed						\$ 1,076,986.82			
			Cash Reimbursements						(2,766.80)			
			Encumbrances Payable						54,877.27			
						<u>\$ 634,028.00</u>		<u>\$ 1,129,097.29</u>	<u>\$ 98,757.67</u>			

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXX	49,516.00
Received from 2013 Budget Appropriation *	XXXXXX	2,500.00
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		XXXXXX
		XXXXXX
Balance December 31, 2013	52,016.00	XXXXXX
	52,016.00	52,016.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2013	XXXXXX	
Received from 2013 Budget Appropriation *	XXXXXX	
Received from 2013 Emergency Appropriation *	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
		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 permitted to lapse.

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
	-	-	-	-

SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR 2013

	Debit	Credit
Balance January 1, 2013	XXXXXX	140,487.81
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	98,738.67
Cancelation of Loan Receivable	25,961.00	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2013 Budget Revenue		XXXXXX
Balance December 31, 2013	213,265.48	XXXXXX
	239,226.48	239,226.48

**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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