

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

(Registered Municipal Accountant)

VM ASSOCIATES, INC.

(Firm Name)

111 HOWARD BOULEVARD, P. O. BOX 397

(address)

MT. ARLINGTON , NEW JERSEY 07856

(address)

(973) 770-5491

(Phone Number)

Certified by me

(973) 770-5494

This 3rd day of February, 2014

(Fax Number)

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

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

Printed name: _____

Signature: _____

Certificate #: _____

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 year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct an accelerated tax sale or tax lien sale the previous fiscal year and or does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
10. The municipality will not apply for Extraordinary Aid for 2014.

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

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
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 it's Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

22-6001715

Federal I. D. #

TOWNSHIP OF CHATHAM

Municipality

MORRIS

County

**Report of Federal and State Financial Assistance
Expenditure 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> -</u>	\$ <u> 297,991.49</u>	\$ <u> -</u>

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

 Single Audit

 Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 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 government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from federal government or indirectly from entities other than state government

Signature Of Chief Financial Officer

Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTION

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

NOT APPLICABLE

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

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 _____.

SIGNATURE OF TAX ASSESSOR

TOWNSHIP of CHATHAM
MUNICIPALITY

MORRIS
COUNTY

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

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Animal Control Fund:		
Cash - Treasurer	\$ 30,321.99	
Amount Due to the State of New Jersey		\$ 136.80
Amount Due to Current Fund		9,460.19
Prepaid Licenses		2,083.20
Reserve for Animal Control Fund Expenditures		18,641.80
	<u>\$ 30,321.99</u>	<u>\$ 30,321.99</u>
Other Trust Funds:		
Cash - Treasurer	\$ 1,466,001.21	
Amount Due from Current Fund	172,800.00	
Amount Due to Current Fund		\$ -
Reserve for:		
Escrow Deposits		562,996.78
Unemployment Compensation Insurance		133,238.88
Recreation Funds		218,798.02
Recycling Funds		10,050.28
Forfeited Assets		6,445.51
Parking Offenses Adjudication Act		2,830.98
Municipal Alliance Funds		35,553.57
Open Space		433,262.10
Poilce Outside Duties		21,412.24
Street Opening Bonds		40,830.54
Public Defender		385.79
Tax Sale Premiums		172,800.00
Fire Penalty	-	196.52
	<u>\$ 1,638,801.21</u>	<u>\$ 1,638,801.21</u>

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:	(1) \$	<u>-</u>
	X	25%
	(2) \$	-
Municipal Public Defender Trust Cash Balance December 31, 2013:	(3) \$	385.79

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, NJ 08625)

Amount in excess of the amount expended: $3 - (1 + 2) =$ \$ 385.79

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

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as of Dec. 31, 2013
1. <u>Construction Code</u>	\$ -	\$ 609,957.61	\$ 609,957.61	\$ -
2. <u>Registrar</u>	-	1,937.00	1,937.00	-
3. <u>Developer's Escrow</u>	464,770.28	262,994.33	123,937.29	603,827.32
4. <u>S.U.I.</u>	132,602.49	6,622.91	5,986.52	133,238.88
5. <u>Recreation</u>	226,463.69	38,457.92	46,123.59	218,798.02
6. <u>Municipal Property Insurance</u>	-			-
7. <u>Recycling</u>	5,921.02	9,459.26	5,330.00	10,050.28
8. <u>P.O.A.A.</u>	2,818.98	14.75	2.75	2,830.98
9. <u>Forfeited Assets</u>	6,271.29	174.22		6,445.51
10. <u>Municipal Alliance</u>	34,558.38	30,327.22	29,332.03	35,553.57
11. <u>Public Defender</u>	385.79	0.36	0.36	385.79
12. <u>Open Space</u>	451,988.05	152,047.70	170,773.65	433,262.10
13. <u>Off-Duty Police</u>	23,782.24	211,077.74	213,447.74	21,412.24
14. <u>Uniform Fire Safety Penalties</u>	196.30	0.22	-	196.52
15. _____	-			-
16. _____				-
17. _____				-
18. _____				-
19. _____				-
20. _____				-
21. _____				-
22. _____				-
23. _____				-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
Totals:	\$ 1,349,758.51	\$ 1,323,071.24	\$ 1,206,828.54	\$ 1,466,001.21

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
		Assessment and Liens	Current Budget	Interest on Investments				
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								\$ -
								-
								-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
					N/A			-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
								-
								-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sheet 7

* Show as red figure

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD Bank:	
Account No. 7850311114- Current Fund	\$ 5,432,291.24
Account No. 7857632116- Current Fund	21,916.40
Account No. 7850311007 - Dog License Fund	2,220.00
Account No. 7850311049 - Dog License Fund	28,115.79
Account No. 0011240 - Trust Other Fund	615,397.43
Account No. 7850310942- Trust Other Fund	133,238.88
Account No. 7850310926- Trust Other Fund	218,798.02
Account No. 7850310934 - Trust Other Fund	10,050.28
Account No. 7850311106- Trust Other Fund	2,830.98
Account No. 7850311056 - Trust Other Fund	6,445.51
Account No. 7850311072 - Trust Other Fund	37,053.57
Account No. 7850311080 - Trust Other Fund	433,262.10
Account No. 7850310918 - Trust Other Fund	385.79
Account No. 7850311098 - Trust Other Fund	21,412.24
Account No. 7860189567 - Trust Other Fund	196.52
Account No. 7850311148 - General Capital Fund	1,472,204.02
Account No. 7857581388 - General Capital Fund	46,366.65
Account No. 7850311122 - Sewer No. 1 Operating Fund	1,066,031.98
Account No. 7857581370 - Sewer No. 1 Operating Fund	155,649.10
Account No. 7850311015 - Sewer No. 1 Capital Fund	92,609.07
Account No. 7857581354 - Sewer No. 1 Capital Fund	155,455.93
Account No. 7850311130 - Sewer No. 2 Operating Fund	115,134.00
Account No. 7857591362 - Sewer No. 2 Operating Fund	316,205.56
Account No. 7857591362 - Sewer No. 2 Capital Fund	309,745.86
Account No. 7850310967- Sewer Assessment Fund	264,416.97
	-
	10,957,433.89

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

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

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Canceled		Balance Dec. 31, 2013
Municipal Alliance Program	\$ 16,991.04	\$ 24,442.00	\$ 16,380.28	1,600.47		\$ 23,452.29
Drunk Driving Enforcement Fund	-	4,620.53	4,620.53			-
Donations-Skate Park Repairs & Resurfacing		17,063.29	16,763.29			300.00
Investor's Bank Tree Grant	-	4,000.00	4,000.00			-
Clean Communities	-	19,734.67	19,734.67			-
NJ Transportation Trust - Noe Ave	12,567.68			12,567.68		-
Improvement to Mt. Vernon Rd. & River Rd	162,506.60		162,506.60			-
NJ Transportation Trust - River Rd.	-	159,241.00	159,241.00			-
NJ Transportation Trust - Hillside	1,175.00			1,175.00		-
NJ Transportation Trust - Shunpike Sidewalks	90,000.00		80,371.80			9,628.20
Sustainable Jersey Small Grants Program	2,525.00			2,525.00		-
	-					-
	-					-
Totals	\$ 285,765.32	\$ 229,101.49	\$ 463,618.17	\$ 17,868.15	\$ -	\$ 33,380.49

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Prior Year Encumbrances Canceled	Expended	Reserve For Encumbrances	Canceled	Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
Drunk Driving Enforcement Fund	\$ 320.71		\$ 4,620.53		\$ 2,025.00			\$ 2,916.24
Clean Communities	-		19,734.67		19,734.67			-
Investor's Bank Tree Grant		4,000.00				3,535.00		465.00
Alcohol Education and Rehabilitation Fund	3,264.22						3,264.22	-
Municipal Alliance - State	17,023.81	24,442.00			23,442.00		18,023.81	-
- Matching	5,721.33	3,680.25			3,430.25		5,971.33	-
Recycling Tonnage Grant	71,358.82	14,313.43						85,672.25
Body Armor Replacement Fund	9,703.00	2,338.88			2,396.00	1,198.00		8,447.88
Environmental Grant	5,940.80						5,940.80	-
Child Passenger Safety Grant	356.67						356.67	-
Garden Club of Somerset Hills	150.00						150.00	-
Municipal Stormwater Regulation	6,650.05						6,650.05	-
NJ Transportation Trust - Noe Ave	25,850.68						25,850.68	-
NJ Transportation Trust - Shunpike Sidewalks	90,000.00				80,263.18	6,156.64		3,580.18
NJ Transportation Trust - Bikeway	2,751.88						2,751.88	-
NJ Transportation Trust - River Rd.			159,241.00		159,241.00			-
Donations-Skate Park Repairs & Resurfacing			17,063.29		15,125.00	1,908.00		30.29
Sustainable Jersey Small Grants Program	2,525.00						2,525.00	-
Atlantic Health Police Grant	3.76						3.76	-
Comcast Cable Access Channel Grant	9,785.77						9,785.77	-
Totals	\$ 251,406.50	\$ 48,774.56	\$ 200,659.49	\$ -	\$ 305,657.10	\$ 12,797.64	\$ 81,273.97	\$ 101,111.84

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations			Received	Canceled		Balance Dec. 31, 2013
		Budget	Appropriations By 40a:4-87					
Recycling Tonnage Grant	\$ 14,313.43	\$ 14,313.43			\$ 14,927.93			\$ 14,927.93
Body Armor	2,338.88	2,338.88			2,897.47			2,897.47
								-
Totals	\$ 16,652.31	\$ 16,652.31	\$ -	\$ -	\$ 17,825.40	\$ -	\$ -	\$ 17,825.40

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	\$ 1.54
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	33,397,622.00
Paid	\$33,397,622.11	
Canceled	1.43	
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
	\$33,397,623.54	\$33,397,623.54

Must Include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

NOT APPLICABLE	DEBIT	CREDIT
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041- 00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012-2013) 85042- 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 # 85043- 00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85044- 00		XXXXXXXXXX
	\$ -	\$ -

Must include unpaid requisitions

COUNTY TAXES PAYABLE

		DEBIT	CREDIT
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003- 01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003- 02	XXXXXXXXXX	
2013 Levy		XXXXXXXXXX	XXXXXXXXXX
General County	80003- 03	XXXXXXXXXX	\$ 7,818,508.34
County Library	80003- 04	XXXXXXXXXX	
County Health		XXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXX	366,028.28
Due County for Added and Omitted Taxes	80003- 05	XXXXXXXXXX	63,189.27
Paid		\$ 8,247,725.89	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
County Taxes			XXXXXXXXXX
Due County for Added and Omitted Taxes			XXXXXXXXXX
		\$ 8,247,725.89	\$ 8,247,725.89

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	XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111 - 00	XXXXXXXXXX	XXXXXXXXXX
Water -	81112 - 00	XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109 - 00	XXXXXXXXXX	XXXXXXXXXX
Open Space -	81105 - 00	\$ 151,695.53	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy	80003 - 07	XXXXXXXXXX	\$ 151,695.53
Paid	80003 - 08	151,695.53	XXXXXXXXXX
Balance December 31, 2013	80003 - 09	\$ -	XXXXXXXXXX
		\$ 151,695.53	\$ 151,695.53

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

NOT APPLICABLE		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	XXXXXXXXXX
State Library Aid Received in 2013	80004 - 04	XXXXXXXXXX	
NOT APPLICABLE			
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	XXXXXXXXXX
NOT APPLICABLE			
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	XXXXXXXXXX
NOT APPLICABLE			
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-	\$ 2,100,000.00	\$ 2,100,000.00	\$ -
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			\$ -
Miscellaneous Revenue Anticipated:	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Adopted Budget	1,763,561.31	1,901,646.55	\$ 138,085.24
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
	200,659.49	200,659.49	\$ -
			\$ -
Total Miscellaneous Revenue Anticipated 80103-	1,964,220.80	2,102,306.04	\$ 138,085.24
Receipts from Delinquent Taxes 80104-	575,000.00	758,213.42	\$ 183,213.42
			\$ -
Amount to be Raised by Taxation:	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	9,573,507.97	xxxxxxxxxxx	xxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxx	xxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	9,573,507.97	10,728,333.27	\$ 1,154,825.30
	\$ 14,212,728.77	\$ 15,688,852.73	\$ 1,476,123.96

ALLOCATION OF CURRENT TAX COLLECTIONS

		DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108 - 00		xxxxxxxxxxx	\$ 51,091,103.06
Amount to be Raised by Taxation		xxxxxxxxxxx	xxxxxxxxxxx
Local District School Tax 80109 - 00		-	xxxxxxxxxxx
Regional School Tax 80119 - 00		\$ 33,397,622.00	xxxxxxxxxxx
Regional High School Tax 80110 - 00			xxxxxxxxxxx
County Taxes 80111 - 00		8,184,536.62	xxxxxxxxxxx
Due County for Added and Omitted Taxes 80112 - 00		63,189.27	xxxxxxxxxxx
Special District Taxes 80113 - 00		-	xxxxxxxxxxx
Municipal Open Space Taxes 80120 - 00		151,695.53	xxxxxxxxxxx
Reserve for Uncollected Taxes 80114 - 00		xxxxxxxxxxx	1,434,273.63
Deficit in Required Collection of Current Taxes (or) 80115 - 00		xxxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116 - 00		10,728,333.27	xxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117 - 00			xxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118 - 00		xxxxxxxxxxx	
		\$ 52,525,376.69	\$ 52,525,376.69

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	\$ 14,012,069.28
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	200,659.49
Appropriated for 2013 (Budget Statement Item 9)	80012-03	14,212,728.77
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	14,212,728.77
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	14,212,728.77
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$ 12,103,089.84
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,434,273.63
Reserved	80012-10	674,115.30
Total Expenditures	80012-11	14,211,478.77
Unexpended Balances Canceled (see footnote)	80012-12	\$ 1,250.00

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

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

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

**RESULTS OF 2013 OPERATION
CURRENT FUND**

		Debit	Credit
Excess of Anticipated Revenues:			
Miscellaneous Revenues Anticipated	80013 - 01	XXXXXXXXXX	\$ 138,085.24
Delinquent Tax Collections	80013 - 02	XXXXXXXXXX	183,213.42
		XXXXXXXXXX	
Required Collection of Current Taxes	80013 - 03	XXXXXXXXXX	1,154,825.30
Unexpended Balances of 2013 Budget Appropriations	80013 - 04	XXXXXXXXXX	1,250.00
Miscellaneous Revenues Not Anticipated	81113 -	XXXXXXXXXX	895,849.25
Miscellaneous Revenues 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	507,261.75
Prior Years Interfunds Returned in 2013	80013 - 06	XXXXXXXXXX	30,567.32
Grant Fund Appropriated Reserves-Canceled		XXXXXXXXXX	80,023.97
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013 - 07		XXXXXXXXXX
Balance December 31, 2013	80013 - 08	XXXXXXXXXX	
Deficit in Anticipated Revenues:			
Miscellaneous Revenues Anticipated	80013 - 09	-	XXXXXXXXXX
Delinquent Tax Collections	80013 - 10	-	XXXXXXXXXX
			XXXXXXXXXX
Required Collections of Current Taxes	80013 - 11	-	XXXXXXXXXX
Interfund Advances Originating in 2013	80013 - 12	-	XXXXXXXXXX
P/Y Senior Citizen Disallowed			
Grant Receivables Canceled		17,868.15	
Prior Year Canceled Checks		1,960.22	XXXXXXXXXX
Prior Year Tax Appeals Granted		13,973.95	XXXXXXXXXX
Refund of P/Y Revenue		6,560.00	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13	XXXXXXXXXX	\$ -
Surplus Balance - To Surplus (Sheet 21)	80013 - 14	\$2,950,713.93	XXXXXXXXXX
		\$2,991,076.25	\$2,991,076.25

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

SOURCE	Amount Realized
Tax Collector	\$ 544.99
Miscellaneous	833.74
Board of Education Rent	50,000.06
Cell Tower Lease - T-Mobile	62,000.02
Cell Tower Lease - Crown Castle	30,061.98
Cell Tower Lease - A.T.& T./Cingular	76,838.27
Cell Tower Lease - Sprint	23,305.88
Cell Tower Lease - Verizon	19,659.33
T-Mobile & AT&T Cell Tower	1,695.34
Comcast Franchise Fee	82,492.71
Verizon Franchise Fee	73,367.05
Metro/PCS Franchise Fee	15,835.82
PSE&G Tower Install	128,587.00
Bond Income Credit	1.03
FEMA-Hurricane Sandy	208,754.18
NJ Police-Severe Storm	8,941.13
Canceled Checks	381.42
200' List	370.00
Copies	114.76
U.S. Fish & Wildlife	28,331.00
Emergency Squad/Fire Department Reimbursements	887.31
Police Reports & Fines	627.55
PY Reimbursements	1,690.35
2% Administrative Fee - Senior Citizens & Veterans	1,449.28
Firearm Range Use	13,831.02
Administrative Fee - Police Outside Duty	13,331.75
Field Lighting	24,387.92
PY Refunds	128.40
JIF Reimbursements	25,889.96
2012 Insurance Deduction	1,250.00
Bids	260.00
Public Assistance & Bond Interest Accounts Closed	
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 895,849.25

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014 - 01	XXXXXXXXXX	\$ 3,036,193.92
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014 - 02	XXXXXXXXXX	2,950,713.93
4. Amount Appropriated in the 2013 Budget - Cash	80014 - 03	\$ 2,100,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2013 Budget - with Prior Writ- ten Consent of Director of Local Government Services	80014 - 04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2013	80014 - 05	3,886,907.85	XXXXXXXXXX
		\$ 5,986,907.85	\$ 5,986,907.85

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

Cash	80014 - 06		5,447,905.41
Investments	80014 - 07		
Due from General Capital Fund			-
Sub Total			5,447,905.41
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014 - 08		1,579,052.70
Cash Surplus	80014 - 09		3,868,852.71
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	18,055.14	
Deferred Charges #	80014 - 12	-	
Cash Deficit #	80014 - 13		
Total Other Assets	80014 - 14		18,055.14
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS	80014 - 15		\$ 3,886,907.85

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

N/A

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	\$ 18,769.22	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	5,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	66,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	500.00	
6. Sr. Citizens Deductions Allowed By Tax Collector - Prior Year	-	
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	\$ -
8. Sr. Citizens Deductions Disallowed By Tax Collector - Prior Year	XXXXXXXXXX	-
9. Received in Cash from State	XXXXXXXXXX	72,464.08
10. Veterans Deductions Disallowed By Tax Collector		-
11. Senior Citizens Deductions Disallowed by Tax Collector - Prior Year		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	18,055.14
Due To State of New Jersey	-	XXXXXXXXXX
	\$ 90,519.22	\$ 90,519.22

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

2013 Senior Citizens and Veterans Deductions Allowed

Line 2	\$	<u>5,000.00</u>
Line 3	\$	<u>66,000.00</u>
Line 4 & 5	\$	<u>750.00</u>
Sub - Total	\$	<u>71,750.00</u>
Less: Line 7 & 10	\$	<u>-</u>
To Item 10, Sheet 22	\$	<u><u>71,750.00</u></u>

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

NOT APPLICABLE		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
Balance December 31, 2013		-	XXXXXXXXXX
Taxes Pending Appeals *		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		\$ -	\$ -

* Includes State Tax Court and County Board of Taxation

Appeals Not Adjusted by December 31, 2013.

Signature of Tax Collector

License #

Date

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

TOWNSHIP OF CHATHAM, COUNTY OF MORRIS		YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		\$ -	XXXXXXXX
2. Local District School Tax -	Actual 80016-		\$ -
	Estimate ** 80017-	-	XXXXXXXX
3. Vocational School Tax -	Actual		
	Estimate *		XXXXXXXX
4. Regional School District Tax -	Actual		
	Estimate *		XXXXXXXX
5. Regional High School Tax - School Budget	Actual 80018-		
	Estimate * 80019-		XXXXXXXX
6. County Tax	Actual 80020-		-
	Estimate * 80021-	-	XXXXXXXX
7. Special District Taxes	Actual 80022-		-
	Estimate ** 80023-	-	XXXXXXXX
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 97.40% 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 in Line 2 Above)		-	<p>* May not be stated in an amount less than "actual" Tax of year 2002.</p> <p>** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2003 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.</p>
Vocational School Tax (Amount Shown on Line 3 Above)			
Regional School District Tax (Amount Shown on Line 4 Above)		-	
Regional High School Tax (Amount Shown on Line 5 Above)			
County Tax (Amount Shown on Line 6 Above)		-	
Special District 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		-	<p>Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.</p>
<u>Computation of "Tax in Local Municipal Budget"</u>			
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 NOT APPLICABLE

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

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

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

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

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

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

Total \$ _____

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

4. Cash Required \$ _____

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

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			\$1,121,157.99	XXXXXXXXXX
A. Taxes	83102 - 00	764,985.81	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103 - 00	356,172.18	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105 - 00	XXXXXXXXXX	\$ 6,772.39
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	155,813.36
4. Added Taxes			83110 - 00	-
5. Added Tax Title Liens			83111 - 00	-
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104 - 00	XXXXXXXXXX	(1) -
B. Tax Title Liens - Transfers from Taxes		83107 - 00	(1) -	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	958,572.24
8. Totals			1,121,157.99	1,121,157.99
9. Balance Brought Down			958,572.24	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	758,213.42
A. Taxes	83116 - 00	758,213.42	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117 - 00	-	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2013 Tax sale			83118 - 00	-
12. 2013 Taxes Transferred to Liens			83119 - 00	14,051.19
12. 2013 Taxes			83123 - 00	602,208.81
14. Balance December 31, 2013			XXXXXXXXXX	816,618.82
A. Taxes	83121 - 00	602,208.81	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122 - 00	214,410.01	XXXXXXXXXX	XXXXXXXXXX
15. Totals			\$1,574,832.24	\$1,574,832.24

16. Percentage of Cash Collections to Adjusted Amount Outstanding \$ -

(Item No.10 divided by Item No. 9 is 79.09%)

17. Item No. 14 multiplied by percentage shown above is \$ 645,863.82 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	\$ 599,650.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103 - 00	155,813.36	XXXXXXXXXX
4. Taxes Receivable	84104 - 00		XXXXXXXXXX
5A.	84102 - 00		XXXXXXXXXX
5B.	84105 - 00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106 - 00	246,586.64	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	\$ 1,002,050.00
		\$ 1,002,050.00	\$ 1,002,050.00

CONTRACT SALES

NOT APPLICABLE		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	
14. Balance December 31, 2013	84119 - 00	XXXXXXXXXX	-
		\$ -	\$ -

MORTGAGE SALES

NOT APPLICABLE		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>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - Municipal *	\$175,000.00	\$175,000.00	\$ -	\$ -
2. Emergency Authorizations - Schools				\$ -
3. _____				\$ -
4. _____				\$ -
5. _____				\$ -
6. _____				\$ -
7. _____				\$ -
8. _____				\$ -
9. _____				\$ -
10. _____				\$ -

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	_____
2. _____	_____	_____
3. _____	NOT APPLICABLE	_____
4. _____	_____	_____
5. _____	_____	_____

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<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
(MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033 - 01	XXXXXXXXXX	\$ 4,860,000.00	
Issued	80033 - 02	XXXXXXXXXX	2,550,000.00	
Paid	80033 - 03	\$ 400,000.00	XXXXXXXXXX	
Outstanding December 31, 2013	80033 - 04	7,010,000.00	XXXXXXXXXX	
		\$ 7,410,000.00	\$ 7,410,000.00	
2014 Bond Maturities - General Capital Bonds			80033 - 05	\$ 575,000.00
2014 Interest on Bonds *		80033 - 06	\$ 213,950.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033 - 07	XXXXXXXXXX		
Issued	80033 - 08	XXXXXXXXXX		
Paid	80033 - 09		XXXXXXXXXX	
		N/A		
Outstanding December 31, 2013	80033 - 10	-	XXXXXXXXXX	
		\$ -	\$ -	
2014 Bond Maturities - Assessment Bonds			80033 - 11	
2014 Interest on Bonds *		80033 - 12		
Total "Interest on Bonds - Debt Service " (*Items)				\$ 213,950.00

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
General Bonds of 2013	\$160,000.00	\$ 2,550,000.00	11/1/2013	Various
Total	\$160,000.00	\$2,550,000.00		

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

NOT APPLICABLE		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 Green Acres Loan			80033 - 13	-
LOAN				
Outstanding January 1, 2013	80033 - 07	XXXXXXXX		
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09		XXXXXXXX	
		N/A		
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
		N/A		
Total	\$ -	\$ -		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS
TYPE 1 SCHOOL TERM BONDS**

NOT APPLICABLE		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 1 SCHOOL SERIAL BOND				
Outstanding January 1, 2013	80034 - 06	XXXXXXXXXX		
Issued	80034 - 07	XXXXXXXXXX		
Paid	80034 - 08		XXXXXXXXXX	
		N/A		
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 1 School Debt Service" (*Items)			80034 - 12	\$ -

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
			N/A	
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 -	_____	\$ -
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. Various Improvements - 2009	\$ 493,500.00	7/24/2009	\$ 374,250.00	7/18/2014	1.25%	25,000.00	4,678.13	7/18/2014
2. Various Improvements - 2010	674,500.00	7/23/2010	646,000.00	7/18/2014	1.25%	28,500.00	8,075.00	7/18/2014
3. Purchase of Communications Equipment	332,500.00	7/22/2011	332,500.00	7/18/2014	1.25%	17,500.00	4,156.25	7/18/2014
4. Various Improvements - 2011	665,000.00	7/22/2011	665,000.00	7/18/2014	1.25%	24,000.00	8,312.50	7/18/2014
5. Various Improvements - 2012	593,750.00	7/20/2012	593,750.00	7/18/2014	1.25%	-	7,421.88	7/18/2014
6. Various Improvements - 2013	617,500.00	7/19/2013	617,500.00	7/18/2014	1.25%	-	7,718.75	7/18/2014
7.							-	
8.							-	
9.							-	
10.							-	
11.							-	
12.							-	
13.							-	
14.							-	
Totals	\$ 3,376,750.00		\$ 3,229,000.00			\$ 95,000.00	\$ 40,362.51	

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 1 School Notes should be separately listed and totaled.

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

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

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

(Do not crowd - add additional sheets)

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.				N/A				
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Totals	\$ -		\$ -			\$ -	\$ -	

Sheet 34

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

80051 - 01

80051 - 02

Assessment Notes with an original date of issue of December 31, 2011 or prior require one legally payable installment to be budgeted in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013		2014 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.	NOT APPLICABLE					
7.						
8.						
9.						
10.						
11.						
Total						

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations	Canceled Encumbrances (Balances)	Expended	Reserve for Encumbrances	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Various Improvements of 1999:								
Improvement of Recreation Fields	\$ 427.00	\$ -	\$ -	\$ (427.00)	\$ -	\$ -	\$ -	\$ -
Esternay Recreation Field Expansion	581.87			(581.87)				-
Various Improvements - 2001:								
Library Expansion	3,286.30			(3,286.30)				-
Various Improvements - 2002:								
Shunpike Field Improvements	161.11			(161.11)				-
Various Improvements - 2003:								
Building Improvements - Police HVAC	53.77			(53.77)				-
Various Improvements - 2004:								
Drainage Imp. - Shunpike/Sunset Lake	582.83			(582.83)				-
Various Improvements - 2006:								
Recreation Improvements		0.09			0.09			-
Municipal Building Improvements		0.90			0.90			-
Various Improvements - 2007:								
Purchase & Construction of Playground		40.00			40.00			-
Municipal Building Improvements		41,533.33		(18,000.00)	3,017.19	20,516.14		-

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations	Canceled Encumbrances (Balances)	Expended	Reserve for Encumbrances	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
	Various Improvements - 2007:							
Municipal Building Improvements	\$ 284.83	\$ -	\$ -	\$ -	\$ -	\$ 284.83	\$ -	\$ -
Purchase of Police Equipment	3,243.32				3,243.32			-
Purchase of Pumper Fire Truck	2,702.51			(2,702.51)				-
Various Improvements - 2008:								
Purchase of Equipment-DPW		0.50			0.50			-
Municipal Building Improvements		23,704.49		(1,750.00)	20,705.75	1,248.74		-
Fire House Improvements - 2008		14,391.07		(7,000.00)	2,583.00	4,808.07		-
Various Improvements - 2009:								
Municipal Building Improvements		6,378.79			5,292.00	1,086.79		-
Recreation Improvements	99,780.79			49,162.69	9,800.00	49,162.69	89,980.79	-
Acquisition of Oil Separator	3,750.00	71,250.00		(75,000.00)				-
Purchase of Fire Equipment		19,774.52			19,774.52			-
Underground Storage Tank Remediation		21,640.19			8,989.16	6,109.95		6,541.08
Purchase of Police Equipment		22,896.02		(22,769.23)	126.79			-

Sheet 35a

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2013		2013 Authorizations	Canceled Encumbrances (Balances)	Expended	Reserve for Encumbrances	Balance - December 31, 2013		
	Funded	Unfunded					Funded	Unfunded	
Various Improvements - 2010:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Road Improvements		24,818.07			24,818.07			-	
Municipal Building Improvements	564.73	47,500.00			3,405.00	11,674.64		32,985.09	
Purchase of Fire Equipment	2,500.00	47,500.00			32,476.48	10,786.90		6,736.62	
Colony Pool Improvements		33,068.55		2,471.99		8,300.00		27,240.54	
Purchase of Communications Equipment		10,600.00		34.94				10,634.94	
Various Improvements - 2011:									
Road Improvements		165,746.78			148,782.00	4,585.00		12,379.78	
Municipal Building Improvements		19,311.02			500.00	14,200.00		4,611.02	
Various Improvements - 2012:									
Purchase of Equipment-DPW		20,350.00			20,000.00			350.00	
Road Improvements		49,817.02		39,997.04	49,817.02	39,997.04		-	
Municipal Building Improvements		7,193.34						7,193.34	
Purchase of Fire Equipment	2,500.00	47,500.00					2,500.00	47,500.00	
Shunpile Field Improvements	759.00						759.00	-	
Various Improvements - 2013:									
Purchase of Equipment-DPW			100,000.00		92,077.00			7,923.00	
Road Improvements			350,000.00			239,700.00		110,300.00	
Municipal Building Improvements			150,000.00		5,120.05	144,545.00		334.95	
Purchase of Fire Equipment			50,000.00				2,500.00	47,500.00	
Total	70000 -	\$ 121,178.06	\$ 695,014.68	\$ 650,000.00	\$ (40,647.96)	\$ 450,568.84	\$ 557,005.79	\$ 95,739.79	\$ 322,230.36

Sheet 35b

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029 -01	XXXXXXXXXX	\$ 282,522.01
Premium on Sale of Bonds & Notes		XXXXXXXXXX	34,241.51
Funded Improvement Authorizations Canceled		XXXXXXXXXX	30,564.62
DOT Grant on Fully Funded Ordinance			
Appropriated to Finance Improvement Authorizations	80029 -02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029 -03	-	XXXXXXXXXX
Balance December 31, 2013	80029 -04	\$347,328.14	XXXXXXXXXX
		\$347,328.14	\$ 347,328.14

BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE

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

2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A) \$ _____

3. Amount of Bonds Issued Under Item 1
Maturing in 2014 \$ _____

4. Amount of Interest on Bonds with a
Covenant - 2014 Requirement \$ _____

5. Total of 3 and 4 - Gross Appropriation \$ _____

6. Less Amount of Special Trust Fund to be Used \$ _____

7. Net Appropriation Required \$ _____

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

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.
Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2013 appropriation column.

MUNICIPALITIES ONLY
IMPORTANT !!

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

A.

1. Total Tax Levy for the Year 2013 was		<u>\$51,729,908.86</u>
2. Amount of Item 1 Collected in 2013 (*)	<u>\$51,091,103.06</u>	
3. Seventy (70) percent of Item 1		<u>\$ 36,210,936.20</u>

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2013?

Answer YES or NO: YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2013?

Answer YES or NO: YES If answer is "NO" give details

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

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

D.

1. Cash Deficit 2012		\$ _____
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	_____	_____	\$ _____ -
3. Amount due Special Districts	_____	_____	\$ _____ -
4. Amounts due School Districts for Local School Tax	_____	_____	\$ _____ -