ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013 (UNAUDITED)

POPULATION LAST CENSUS: 2,654 NET VALUATION TAXABLE 2013: \$188,948,432 MUNICODE: 1513

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.

Borough of Lakehurst, County of Ocean

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, 63 to 65a and A63 to A65a (if applicable) are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Title: Registered Municipal Accountant

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

Further, I do herby certify that I, Alan Murray, am the Chief Financial Officer,

License #855, of the Borough of Lakehurst, County of Ocean 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: 5 Union Avenue, Lakehurst, NJ 08733

Phone Number: 732-657-4141

Fax Number: 732-657-8272

email address:

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.

Sheet 1

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 Borough of Lakehurst as

of December 31, 2013 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters

came to my attention that caused me to believe that the Annual

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

NONE

William E. Antonides, Jr.
Registered Municipal Accountant

William E. Antonides and Company

P.O. Box 1137 Wall, NJ 07719

Phone Number: 732-681-0980 Fax Number: 732-681-4033

Certified by me

This 25th day of Fredung, 201

Sheet 1a

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: Hythory Circ

Signature:

Certificate #: 7934

Date: 3-4-13

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 year and does not plan to conduct one in the current year.
- 9. The current year budget does not contain an appropriation of levy "CAP Waiver".
- 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 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.

TO BE THOSE STORY ASSESSMENT TOWN ASSESSMENT OF STORY	
Municipality:	Borough of Lakehurst
Chief Financial Officer:	Alan Murray
Signature:	
Certificate Number:	855
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: Borough of Lakehurst Chief Financial Officer: Alan Murray Signature: Certificate Number: 855

			LAK
Federal ID#			
Borough of Lakehurst			
Municipality			
Ocean	_		
County			
Report of Federa	I and State F	inancial Assis	tance
Ехр	enditure of A	Awards	
Fiscal Yea	r Ending: Dece	ember 31, 2013	
(1)		(2)	(3)
Federal Programs Expe	nded	State	Other Federal
(Administere		Programs	Programs
by the State	<u>-)</u>	Expended	Expended
TOTAL \$ 7,200.00	<u>) </u>	28,542.24	\$ 13,317.79
Type of Audit required by	√ OMB A-133 aı	nd OMB 04-04:	
Single Audit			
Program Spe	ecific Audits		
XXXX Financial Sta	atement Audit F	erformed in Acco	rdance
with Govern	nent Auditing S	Standards (Yellow	Book)
Note: All local governments, who are recommust report the total amount of federal at of audit required to comply with OMB A-audit threshold has been increased to \$531, 2003. Expenditures are defined in S	nd state funds e 133 (Revised Jur 500,000 beginnin	xpended during its ne 27, 2003) and O ng with fiscal year e	fiscal year and the type MB 04-04. The single
(1) Report expenditures from federal pa Federal pass-through funds can be ident number reported in the State's grant/con	ified by the Cata	log of Federal Dom	

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through agencies. 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

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Borough of Lakehurst, County of Ocean 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:	Registered Municipal Accountant			

(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 \$.140, 985,055

SIGNATURE OF TAX ASSESSOR

Borough of Lakehurst MUNICIPALITY

> Ocean COUNTY

POST CLOSING

TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit	
Cash - Treasurer	1,664,226.02		
Cash - Change Fund	420.00		
Receivables and Other Assets with Full Reserves:			
Delinquent Property Taxes Receivable	106,761.11		
Tax Title Liens Receivable	36,918.37		
Property Acquired for Taxes	50,000.00		
Interfunds:			
Payroll Fund	11,183.09		
Water-Sewer Utility Operating Fund	3,742.09		
	208,604.66		
Deferred Charges:			
Special Emergency Authorizations	60,000.00		
Liabilities:			
Appropriation Reserves		256,527.84	
Reserve for Encumbrances		28,981.10	
Due To State of NJ (Ch. 20, P.L. 1971)		750.00	
Due State - Marriage License Fees		25.00	
Prepaid Taxes		34,709.94	
Tax Overpayments		9,067.61	
Reserve for:			
Master Plan Update		594.66	
Revision and Codification of Ordinances		9,085.00	
Land Sale Deposits		8,500.00	
Revaluation		45,099.67	
2012 Storm Damage		24.52	
Accounts Payable		743.71	
Local District School Tax Payable		212,916.50	
Interfunds:			
Other Trust Fund		41,384.18	
General Capital Fund		24,469.57	
Grant Fund		28,927.47	
		701,806.77	
Reserve for Receivables and Other Assets		208,604.66	
Fund Balance		1,022,839.25	
	1,933,250.68	1,933,250.68	

POST CLOSING

TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2* AS AT DECEMBER 31, 2013

	,	
Title of Account	Debit	Credit
	<i>}</i>	
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^{*} To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Grants Receivable	106,177.80	
Interfund - Current Fund	28,927.47	
Reserve for Encumbrances		464.94
Appropriated Reserves		128,222.13
Unappropriated Reserves		6,418.20
	135,105.27	135,105.27
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POST CLOSING

TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Trust - Animal Control		
Cash	2,277.75	
Due to State of New Jersey		5.00
Reserve for Animal Control Trust Fund Expenditures		2,272.75
	2,277.75	2,277.75
Trust - Other		
Cash	278,022.03	
Interfund - Current Fund	41,384.18	
Community Development Block Grant Receivable	4,822.50	
Reserves		324,228.71
	324,228.71	324,228.71
	11	U

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2	2012	(1) \$	4,731.84
		х	25%
		(2) \$	1,182.96
Municipal Public Defender Trust Cash Balance De	ecember 31, 2013	(3) \$	23,318.96
Note: If the amount of money in a dedicated to by more than 25% the amount which the munithe services of a municipal public defender, the forwarded to the Criminal Disposition and for Crime Compensation Board. (P.O. Box 084)	icipality expended dune amount in excess of Review Collection Fu	ring the prior of the amount nd administer	year providing expended shall
Amount in excess of the amount expended: 3 - (1	+ 2) =	\$	17,404.16
The undersigned certifies that the municipality Municipal Public Defender as required under			s governing
Chief Financial Officer:	Alan Murray	***	
Signature:	Man of	2	
Certificate Number:	855		
Date:	3/4/14		

Schedule of Trust Fund Deposits and Reserves

	Amount			Balance
	Dec. 31, 2012			as at
Purpose	Per Audit Report	Increases	Decreases	Dec. 31, 2013
1 Accumulated Sick Leave \$		\$		
2 Board of Recreation Commissioners	16,789.62	11,357.82	8,329.00	19,818.44
3 Escrow Accounts	51,314.86	17,880.00	25,619.63	43,575.23
4 Municipal Alliance Program	280.55			280.55
5 Parking Offense Adjudication Act	658.73	12.00		670.73
6 Performance Bonds	148,035.53	15,260.00		163,295.53
7 Police Forfeiture Funds	11,377.69	172.84	4,346.80	7,203.73
8 Police Off Duty	.00	765.00	484.43	280.57
9 Premium on Tax Sale	17,150.00	19,800.00	21,250.00	15,700.00
10 Public Defender	20,757.42	5,142.50	2,580.96	23,318.96
11 Snow Removal	15,929.81			15,929.81
12 Third Party Tax Title Lien Redemption				
13 Unemployment	5,643.95	-		5,643.95
14 Uniform Fire Safety Act - Penalty Mor		3,970.00	656.21	4,475.85
15 World Trade Center Fund	549.00			549.00
16				
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Totals: \$	313,135.58 \$	74,360.16 \$	63,267.03 \$	324,228.71

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

Title of Liability to which Cash	Polones		RECE	EIPTS				Bulance
and Investments are Pledged	Balance Dec. 31, 2012	Assessments and Liens	Current Budget			Transfer	Disbursements	Balance Dec. 31, 2013
Assessment Serial Bond Issues:	XXXXXXXXX	XXXXXXXXX		XXXXXXXXX	XXXXXXXXX	xxxxxxxx	XXXXXXXXX	XXXXXXXXX
	_							
Assessment Bond Anticipation Notes:	xxxxxxxxx	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	xxxxxxxx	XXXXXXXXX	xxxxxxxx	XXXXXXXXX
			- Andrews					
Other Liabilities			7					
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXXX	xxxxxxxxx	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	xxxxxxxx	XXXXXXXXX
Totals	.00	.00	.00	.00	.00	.00	.00	.00

^{*} Show as red figure.

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	149,671.00	xxxxxxxxx
Bonds and Notes Authorized but not Issued	XXXXXXXXXX	149,671.00
Cash	568,134.00	
Grants Receivable	1,821.50	
Deferred Charges to Future Taxation:		
Funded	4,617,743.00	
Unfunded	149,671.00	
Interfunds:		
Current Fund	24,469.57	
Water-Sewer Utility Operating Fund	17,799.86	
Reserve for Payment of Bonds		500.00
Capital Improvement Fund		95,704.66
Improvement Authorizations:		
Funded		527,619.45
Unfunded		125,664.48
Reserve for Encumbrances		9,000.00
General Serial Bonds Payable		4,617,743.00
Fund Balance		3,407.34
	5,529,309.93	5,529,309.93
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	Ca	sh			
	*On Hand	On Deposit	Less Checks Outstanding	Cash Book Balance	
Current	7,087.38	1,676,054.41	18,915.77	1,664,226.02	
Trust - Animal Control		2,280.09	2.34	2,277.75	
Trust - Other	.50	282,368.76	4,347.23	278,022.03	
Capital - General		568,134.00		568,134.00	
Water - Operating		737,212.75		737,212.75	
*					
		*			
6					
	*				
	,				
Total	7,087.88	3,266,050.01	23,265.34	3,249,872.55	

^{*} Include Deposits In Transit

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 Acct.

^{**} Be sure to include a Public Assistance Account Reconciliation and trial balance if the municipality maintains such a bank account.

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND	
TD Bank: Account #3316	1,670,319.02
New Jersey Cash Management Fund Account #3171	5,735.39
	1,676,054.41
TRUST-ANIMAL CONTROL	
TD Bank: Account #3332	2,280.09
TRUST-OTHER	
TD Bank	
Account #3340	258,511.30
Account #4861	5,953.73
Account #3642	17,902.60
Account	1.13
- Noodin	282,368.76
CAPITAL-GENERAL	
TD Bank: Account #3359	547,952.27
New Jersey Cash Management Fund Account #1171	20,181.73
	568,134.00
CAPITAL-GENERAL	
TD Bank: Account #3324	727,531.03
New Jersey Cash Management Fund Account #7171	9,681.72
	737,212.75

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

I EDETALE AND OTATE OFFICE OFF									
Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2013			
2013 Grant Awards:									
Recycling Tonnage Grant		6,085.59			6,085.59				
Body Armor Grant		2,554.96			2,554.96				
Municipal Alliance		5,078.00				5,078.00			
966 Grant		13,783.00	13,299.79			483.21			
Click it or Ticket		4,000.00	4,000.00						
Cops in Shops		1,600.00	1,600.00						
Clean Communities Program		4,316.59	4,316.59						
Drive Sober or Get Pulled Over		8,800.00	4,400.00			4,400.00			
Drunk Driving Enforcement		30,731.40	30,731.40						
2012 Grant Awards:									
Municipal Alliance		5,078.00	3,293.31			1,784.69			
2011 Grant Awards:									
FY 12 966 Reimbursement Program		2.00				2.00			
Municipal Alliance Grant		2,267.64				2,267.64			
NJ Transportation Trust Fund:									
Lilac Street		19,170.18				19,170.18			

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2013
2010 Grant Awards:						
Municipal Alliance Grant		5,078.00				5,078.00
NJ Transportation Trust Fund:						
Rose Street		32,181.71				32,181.71
2009 Grant Awards:						
Municipal Alliance Grant		187.87	İ			187.87
NJ Transportation Trust Fund:				-		
Maple and Cedar		28,922.00				28,922.00
2008 and Prior Years Grant Awards:			1	-		
Federal Vest Program		6,622.50				6,622.50
Totale		176 450 44	61 641 00		0.640.55	106 177 00
Totals		176,459.44	61,641.09		8,640.55	106,1

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

			from 2013 propriations	Reserve			
Grant	Balance Jan. 1, 2013	Budget	Appropriation By 40A:4-87	for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2013
2013 Grant Awards:							
Recycling Tonnage Grant		6,085.59					6,085.59
Body Armor Grant		2,554.96			858.00		1,696.96
Municipal Alliance							
Grant Portion		5,078.00			3,745.95		1,332.05
Match Portion		1,469.00					1,469.00
966 Grant		13,783.00			13,317.79		465.21
Click it or Ticket			4,000.00		4,000.00		
Cops in Shops			1,600.00		1,600.00		
Clean Communities Program			4,316.59		449.00		3,867.59
Drive Sober or Get Pulled Over			8,800.00		1,600.00		7,200.00
Drunk Driving Enforcement			30,731.40		17,832.75		12,898.65
2012 Grant Awards:							
Aggressive Driving	600.00						600.00
Clean Communities	653.02	_		434.03	611.47		475.58
Municipal Alliance Grant							
Match Portion	45.84			500.00	500.00		45.84

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS (cont.)

· IDIII III / III O I / III O (OOIII.)							
			ed from 2013 opropriations	Reserve			
Grant	Balance Jan. 1, 2013	Budget	Appropriation By 40A:4-87	for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2013
2011 Grant Awards:							
Body Armor Grant	1,288.47						1,288.47
Clean Communities Program	3,655.87				3,655.87		
FY 12 966 Reimbursement Program	2,210.00						2,210.00
NJ DOT:							
Lilac Street	12,861.86						12,861.86
Recycling Tonnage Grant	4,153.80						4,153.80
2010 Grant Awards:							
Body Armor Grant	744.18						744.18
Clean Communities Program	1,389.20				1,389.20		
NJ DOT:							
Rose Street	23,017.82						23,017.82
2009 Grant Awards:							
Body Armor Grant	869.46						869.46
Municipal Alliance Grant	1,101.25						1,101.25
NJ DOT:							
Maple and Cedar Streets	19,562.84						19,562.84

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS (cont.)

			from 2013	Reserve			
Grant	Balance Jan. 1, 2013	Budget	Appropriation By 40A:4-87	for Encumbrances	Expended	Cancelled	Balance Dec. 31, 2013
2008 and Prior Years Grant Awards:							
Alcohol Education and Rehabilitation	545.13						545.13
Drunk Driving Enforcement Fund	301.53						301.53
Federal Vest Program	5,790.03						 5,790.03
NJ DOT:							
Birch Street	4,668.55						4,668.55
Cedar Phase II	3,399.30						3,399.30
Pine Street	11,571.44						11,571.44
Totals	98,429.59	28,970.55	49,447.99	934.03	49,560.03		128,222.13

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

			ed to 2013 propriations					
Grant	Balance Jan. 1, 2013	Budget	Appropriation By 40A:4-87	Cancelled	Received			Balance Dec. 31, 2013
Alcohol Education Rehabilitation	.87							.87
Body Armor Grant	2,554.96	2,554.96			1,527.49			1,527.49
Recycling Tonnage Grant	6,085.59	6,085.59			4,889.84			4,889.84
						,		
Totals	8,641.42	8,640.55	.00	.00	6,417.33	.00	.00	6,418.20

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2013		XXXXXXXXX	XXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXX	201,567.50
School Tax Deferred		XXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2012-2013)	85002-00	XXXXXXXXX	500,749.00
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXX	1,160,618.00
Levy Calendar Year 2013		XXXXXXXXX	
Paid		1,149,269.00	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	212,916.50	XXXXXXXXX
School Tax Deferred		XXXXXXXXX	XXXXXXXXX
(Not in excess of 50% of Levy - 2013-2014)	85004-00	500,749.00	XXXXXXXXXX
*Not including Type I school debt service, emergency authorizations -school	s, transfer to	1,862,934.50	1,862,934.50

Board of Education for use of local schools.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2013	85045-00	XXXXXXXXX	
2013 Levy	81105-00	XXXXXXXXX	
Interest Earned	NA	xxxxxxxxx	
Expenditures			XXXXXXXXX
Balance December 31, 2013	85046-00		xxxxxxxxx
		.00	

[#] Must include unpaid requisitions.

LAK

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

	·	Debit	Credit
Balance January 1, 2013		xxxxxxxx	XXXXXXXXX
School Tax Payable #	85041-00	xxxxxxxxx	
School Tax Deferred		xxxxxxxxx	XXXXXXXXXX
(Not in excess of 50% of Levy - 2012-2013)	85042-00	xxxxxxxxx	
Levy School Year July 1, 2013 - June 30, 2014		xxxxxxxxx	
Levy Calendar Year 2013		xxxxxxxxx	
Paid			`√XXXXXXXXX
Balance December 31, 2013		XXXXXXXXX	xxxxxxxxx
School Tax Payable #	85043-00		XXXXXXXXX
School Tax Deferred		XXXXXXXXX	xxxxxxxxxx
(Not in excess of 50% of Levy - 2013-2014)	85044-00		XXXXXXXXX
# Must include unpaid requisitions.		.00	00.

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		XXXXXXXXX	XXXXXXXXX
County Taxes	80003-01	XXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXX	2,243.54
2013 Levy:		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXX	655,882.67
County Library	80003-04	XXXXXXXXX	75,274.18
County Health		XXXXXXXXX	27,240.63
County Open Space Preservation		XXXXXXXXX	24,187.52
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXX	
Paid		784,828.54	xxxxxxxxx
Balance December 31, 2013		XXXXXXXXX	XXXXXXXXX
County Taxes			XXXXXXXXX
Due County for Added and Omitted Taxes			XXXXXXXXX
		784,828.54	784,828.54

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 201	3	80003-06	XXXXXXXXX	
2013 Levy: (List Each T	ype of District T	ax Separately)*	XXXXXXXXX	XXXXXXXXX
Fire:	81108-00		XXXXXXXXX	XXXXXXXXX
Sewer:	81111-00		XXXXXXXXX	XXXXXXXXX
Water:	81112-00	NA	XXXXXXXXX	XXXXXXXXX
Garbage:	81109-00		XXXXXXXXX	XXXXXXXXX
			XXXXXXXXX	XXXXXXXXX
			XXXXXXXX	XXXXXXXXX
			XXXXXXXXXX	XXXXXXXXX
Total 2013 Levy		80003-07	XXXXXXXX	
Paid		80003-08		XXXXXXXXX
Balance December 31,	2013	80003-09		XXXXXXXXX
* Please state the number of	districts in each inst	ance.	.00	.00

LAK

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2013	80004-01	XXXXXXXXX	
State Library Aid Received in 2013	80004-02	XXXXXXXXX	
Expended	80004-09		xxxxxxxxx
Balance December 31, 2013	80004-10		
		.00	.00

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

•		Debit	Credit
Balance January 1, 2013	80004-03	XXXXXXXXX	
State Library Aid Received in 2013	80004-04	XXXXXXXXX	
Expended	80004-11		XXXXXXXXX
Balance December 31, 2013	80004-12		
		.00	.00

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

	, i	Debit	Credit
Balance January 1, 2013	80004-05	XXXXXXXXX	
State Library Aid Received in 2013	80004-06	XXXXXXXXXX	
		, and ,	
Expended	80004-13	• • • • • • • • • • • • • • • • • • • •	XXXXXXXXX
		Ŋ	
Balance December 31, 2013	80004-14		
		.00	.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2013	80004-07	XXXXXXXXX	
State Library Aid Received in 2013	80004-08	XXXXXXXXX	
Expended	80004-15		XXXXXXXXX
Balance December 31, 2013	80004-16		
		.00	.00.

STATEMENT OF GENERAL BUDGET REVENUES 2013

LAK

Source		Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated	80101-	700,000.00	700,000.00	.00
Surplus Anticipated with Prior Written Cons	sent			
of Director of Local Government	80102-			.00
Miscellaneous Revenue Anticipated:		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Adopted Budget		876,940.55	1,025,003.85	148,063.30
Added by N.J.S. 40A:4-87: (List on	17a)	49,447.99	49,447.99	.00
Total Miscellaneous Revenue Anticipated	80103-	926,388.54	1,074,451.84	148,063.30
Receipts from Delinquent Taxes	80104-	81,000.00	108,822.68	27,822.68
Amount to be Raised by Taxation:		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	2,095,644.52	XXXXXXXXX	XXXXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXXXX	XXXXXXXXX
(c) Minimum Library Tax	80121-		XXXXXXXXX	XXXXXXXXX
Total Amount to be Raised by Taxation	80107-	2,095,644.52	2,130,862.07	35,217.55
		3,803,033.06	4,014,136.59	211,103.53

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXXX	3,911,877.55
Amount to be Raised by Taxation		XXXXXXXXX	XXXXXXXXX
Local District School Tax	80109-00	1,160,618.00	XXXXXXXXXX
Regional School Tax	80119-00	.00.	XXXXXXXXX
Regional High School Tax	80110-00	.00	XXXXXXXXXX
County Taxes	80111-00	782,585.00	xxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	.00	XXXXXXXXX
Special District Taxes	80113-00	.00	XXXXXXXXX
Municipal Open Space Tax	80120-00	.00	XXXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXX	162,187.52
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX	.00
Balance for Support of Municipal Budget (or)	80116-00	2,130,862.07	XXXXXXXXXX
*Excess Non-Budget Revenue (See footnote)	80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (See footnote)	80118-00	XXXXXXXXX	
*These items are applicable only when there is no "Amount to be Raised	by Taxation"	4,074,065.07	4,074,065.07

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 REVENUES 2013 LAK (Continued)

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

Source	Budget	Realized	Excess or Deficit
Click it or Ticket	4,000.00	4,000.00	
Cops in Shops	1,600.00	1,600.00	
Clean Communities Program	4,316.59	4,316.59	
Drive Sober or Get Pulled Over	8,800.00	8,800.00	
Drunk Driving Enforcement	30,731.40	30,731.40	
Tabal (Ob a at 47)	10.117.00	40 447 00	00
Total (Sheet 17)	49,447.99	49,447.99	.00

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature:	Clas I	
-	900(11)	
	Sheet 17a	

MA

LAK

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2012 Rudget as Adopted	80012-01	3,753,585.07
2013 Budget as Adopted	00012-01	3,733,303.07
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	49,447.99
Appropriated for 2013 (Budget Statement Item 9)	80012-03	3,803,033.06
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	60,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	3,863,033.06
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	3,863,033.06
Deduct Expenditures:		-

Paid or Charged [Budget Statement Item (L)]	80012-08	3,372,609.56	
Paid or Charged - Reserve for Uncollected Taxe	es 80012-09	162,187.52	
Reserved	80012-10	256,527.84	
Total Expenditures		80012-11	3,791,324.92
Unexpended Balances Cancelled (see footnote)		80012-12	71,708.14

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 Cancelled:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2013 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations	A	.00
Deduct Expenditures:		
Paid or Charged		,
Reserved		
Total Expenditures		.00

RESULTS OF 2013 OPERATIONS

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXX	XXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXX	148,063.30
Delinquent Tax Collections	80013-02	XXXXXXXXXX	27,822.68
		XXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXX	35,217.55
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	71,708.14
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXX	206,238.83
Miscellaneous Revenue Not Anticipated:		XXXXXXXXX	XXXXXXXXX
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXX	.00
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXX	200,400.56
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXX	3,677.80
		XXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 1	3&14)	XXXXXXXXX	XXXXXXXXX
Balance January 1, 2013	80013-07	500,749.00	XXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXX	500,749.00
Deficit in Anticipated Revenues:		XXXXXXXXX	XXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	.00	XXXXXXXXX
Delinquent Tax Collections	80013-10	.00	xxxxxxxxx
			XXXXXXXXX
Required Collection of Current Taxes	80013-11	.00	XXXXXXXXX
Interfund Advances Originating in 2013	80013-12		XXXXXXXXX
Prior Year Senior Citizen Deductions Disallowed		1,000.00	XXXXXXXXX
			XXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXX	.00
Surplus Balance - To Surplus (Sheet 21)	80013-14	692,128.86	XXXXXXXXX
		1,193,877.86	1,193,877.86

SCHEDULE OF MISCELLANEOUS REVENUES LAK NOT ANTICIPATED

Source	Amount Realized
Water Tower Lease	109,955.80
FEMA Reimbursements	50,445.68
Refunds	41,491.20
Clerk	2,792.50
Police	1,165.07
Other Miscellaneous	388.58
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	206,238.83

SURPLUS - CURRENT FUND YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXX	1,030,710.39
2.		xxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxx	692,128.86
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	700,000.00	xxxxxxxxx
5. Amount Appropriated in 2013 Budget - with Prio	r Written	XXXXXXXXX	XXXXXXXXX
Consent of Director of Local Govern. Services	80014-04	.00	xxxxxxxxx
6.			xxxxxxxxx
7. Balance December 31, 2013	80014-05	1,022,839.25	xxxxxxxxx
		1,722,839.25	1,722,839.25

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

Cash		80014-06	1,664,226.02
Investments		80014-07	
Change Fund			420.00
Sub-Total			1,664,646.02
Deduct Cash Liabilities Marked with "C" on Tri	al Balance	80014-08	701,806.77
Cash Surplus		80014-09	962,839.25
Deficit in Cash Surplus		80014-10	.00
Other Assets Pledged to Surplus:*			
⁽¹⁾ Due from State of N.J. Senior			
Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12	60,000.00	
Cash Deficit #	80014-13		
Total Other Assets		80014-14	60,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLU	IS", "OTHER	80014-15	1,022,839.25

ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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.

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

⁽¹⁾ MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analys	is) #		82101-00 \$	4,039,717.41
or				
(Abstract of Ratables)			82113-00	
2. Amount of Levy Special District Taxes			82102-00	
3. Amount Levied for Omitted Taxes Under			82103-00	
N.J.S.A. 54:4-63.12 et. seq.				
4. Amount Levied for Added Taxes under			82104-00	
N.J.S.A. 54:4-63.1 et. seq.				
5a. Subtotal 2013 Levy		\$	4,039,717.41	
5b. Reductions due to tax appeals**				
5c. Total 2013 Levy			82106-00	4,039,717.41
6. Transferred to Tax Title Liens			82107-00	4,930.59
7. Transferred to Foreclosed Property			82108-00	
8. Remitted, Abated or Cancelled			82109-00	16,148.16
9. Discount Allowed			82110-00	
10. Collected in Cash: In 2012	82121-00	\$	25,161.08	
In 2013*	82122-00		3,776,960.27	
State's Share of 2013 Senior Citizens				
and Veterans Deductions Allowed	82123-00		21,000.00	
Homestead Benefit Credits	82124-00		88,756.20	
Total To Line 14	82111-00		3,911,877.55	
		,		
11. Total Credits				3,932,956.30
12. Amount Outstanding December 31, 2013			83120-00 \$	106,761.11
13. Percentage of Cash Collections to Total 2	2013 Levy,			
(Item 10 divided by Item 5c) is 96.83%				
82112-00				
Note: If municipality conducted Accelerated Tax S	ale or Tax Lev	vv S	Sale check here & com	plete sheet 22a.
		,		
14. Calculation of Current Taxes Realized in	Cash:			
Total of Line 10			\$.	3,911,877.55
Less: Reserve for Tax Appeals Pending				
State Division of Tax Appeals				
To Current Taxes Realized in Cash (Shee	et 17)		\$:	3,911,877.55

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)	\$.00
LESS: Proceeds from Accelerated Tax Sale		<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>
NET Cash Collected	\$.00
Line 5c (Sheet 22) Total 2013 Tax Levy	\$.00
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		0.00%
(2) Utilizing Tax Levy Sale		
Total of Line 10 Collected in Cash (Sheet 22)	\$.00
LESS: Proceeds from Tax Levy Sale (excluding premium)	<u> </u>	
NET Cash Collected	\$.00
Line 5c (Sheet 22) Total 2013 Tax Levy	\$.00
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		0.00%

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXX	XXXXXXXXX
Due From State of New Jersey	500.00	XXXXXXXXX
Due To State of New Jersey	XXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	5,000.00	XXXXXXXXX
3. Veterans Deductions Per Tax Billings	16,750.00	XXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector		XXXXXXXXX
6.		XXXXXXXXX
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXX	750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXX	1,000.00
9. Received in Cash from State	XXXXXXXXX	21,250.00
10. Veterans Deductions Disallowed	XXXXXXXXX	
11.	XXXXXXXXX	
12. Balance December 31, 2013	XXXXXXXXX	XXXXXXXXX
Due From State of New Jersey	XXXXXXXXX	.00
Due To State of New Jersey	750.00	XXXXXXXXX
	23,000.00	23,000.00

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

Line 2	5,000.00
Line 3	16,750.00
Line 4 & 5	.00_
Sub-Total	21,750.00
Less: Line 7 & 10	750.00
To Item 10, Sheet 22	21,000.00

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXXX	
Taxes Pending Appeals		xxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		XXXXXXXXX	XXXXXXXXX
Contested Amount of 2013 Taxes Collected which	ch .	xxxxxxxxx	xxxxxxxxx
are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals	3	xxxxxxxxx	
		xxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			xxxxxxxxx
Closed to Results of Operations		xxxxxxxxx	xxxxxxxxx
(Portion of Appeal won by Municipality, including Interest)			xxxxxxxxx
			xxxxxxxxx
Balance December 31, 2013	A		xxxxxxxxx
Taxes Pending Appeals*		xxxxxxxxx	xxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxx	xxxxxxxxx
		.00	.00
*Includes State Tax Court and County Board of T	Taxation		

Interest Earned on Taxes Pending Appeals
*Includes State Tay Court and County Poord of Tayet
*Includes State Tax Court and County Board of Taxat
Appeals Not Adjusted by December 31, 2013
Signature of Tax Collector
License Number
Date

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 first time in the current year.

A.	Reserve for Uncollected Taxes (Sheet 25, Item12)	\$
B.	Reserve for Uncollected Taxes Exclusion:	
	Outstanding Balance of Delinquent Taxes	
	(Sheet 26, Item 14A) times Percent of	
	Collection (Item 16) \$	
C.	TIMES: % of increase of Amount to be	
	Raised by Taxes over Prior Year \0.00%	
	[(2014 Estimated Total Levy - 2013 Total Levy) / 2013 Total Levy]	
_		
D.	Reserve for Uncollected Taxes Exclusion Amount	
	[(B*C)+B]	\$
E.	Net Reserve for Uncollected Taxes	
	Appropriation in Current Budget	\$
	(A-D)	
201	14 Reserve for Uncollected Taxes Appropriation Calculation (Actual)	
1	Subtotal Canaral Appropriations (Itams 9/1) Budget Short 20)	o
1.	Subtotal General Appropriations (Item 8(L) Budget Sheet 29)	Φ
2	Taxes not Included in the Budget (AFS 25, Items 2 thru 7)	e
۷.	Taxes not included in the Budget (AFS 25, items 2 tillu 7)	Φ
	Total	¢
	· Otal	· ·
3.	Less: Anticipated Revenues (Item 5, Budget Sheet 11)	\$ `\
	, and the second of the second	
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 LAW

			Debit	Credit
1. Balance January 1, 2013			139,807.22	xxxxxxxx
A. Taxes	83102-00	103,956.95	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	83103-00	35,850.27	xxxxxxxx	xxxxxxxx
2. Cancelled:			xxxxxxxx	xxxxxxxxx
A. Taxes		83105-00	xxxxxxxx	
B. Tax Title Liens		83106-00	xxxxxxxx	
3. Transferred to Foreclosed Tax Tit	le Liens:		xxxxxxxx	xxxxxxxxx
A. Taxes		83108-00	xxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxx	
4. Added Taxes		83110-00	1,000.00	xxxxxxxx
5. Added Tax Title Liens		83111-00	3.24	xxxxxxxxx
6. Adjustment between Taxes (Other	r than current y	ear)	xxxxxxxx	xxxxxxxxx
and Tax Title Liens:			xxxxxxxx	xxxxxxxx
A. Taxes - Transfers to Tax Title	Liens ⁽¹⁾	83104-00	xxxxxxxx	
B. Tax Title Liens - Transfers from	m Taxes ⁽¹⁾	83107-00	.00	xxxxxxxx
7. Balance Before Cash Payments			XXXXXXXXX	140,810.46
8. Totals			140,810.46	140,810.46
9. Balance Brought Down			140,810.46	xxxxxxxx
10. Collected:			XXXXXXXXX	108,822.68
A. Taxes	83116-00	104,956.95	xxxxxxxx	XXXXXXXXX
B. Tax Title Liens	83117-00	3,865.73	xxxxxxxx	XXXXXXXXX
11. Interest and Costs - 2013 Tax Sal	е	83118-00		XXXXXXXXX
12. 2013 Taxes Transferred to Liens		83119-00	4,930.59	XXXXXXXXX
13. 2013 Taxes		83123-00	106,761.11	xxxxxxxxx
14. Balance December 31, 2013			XXXXXXXX	143,679.48
A. Taxes	83121-00	106,761.11	xxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83122-00	36,918.37	XXXXXXXXX	XXXXXXXXX
15. Totals			252,502.16	252,502.16

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item #10 divided by Item #9) is:

77.28% 111,039.95 83125-00

17. Item #14 multiplied by percentage shown above is:

and represents the maximum amount that may be anticipated in 2014.

(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	50,000.00	XXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXX	XXXXXXXXX
3. Tax Title Liens	84103-00	.00	XXXXXXXXX
4. Taxes Receivable	84104-00	.00	XXXXXXXXX
5A.	84102-00		XXXXXXXXX
5B.	84105-00	XXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxxx	
8. Sales		xxxxxxxxx	XXXXXXXXX
9. Cash *	84109-00	xxxxxxxx	
10. Contract	84110-00	xxxxxxxx	
11. Mortgage	84111-00	xxxxxxxxx	
12. Loss on Sales	84112-00	xxxxxxxx	
13. Gain on Sales	84113-00		XXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXX	50,000.00
		50,000.00	50,000.00

CONTRACT SALES

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

MORTGAGE SALES

	A	Debit	Credit
20. Balance January 1, 2013	84120-00		XXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121-00		xxxxxxxxx
22. Collected*	84122-00	XXXXXXXXX	
23.	84123-00	xxxxxxxxx	
24. Balance December 31, 2013	84124-00	XXXXXXXXX	.00
		.00	.00

Analysis of Sale of Property:

*Total Cash Collected in 2013

Realized in 2013 Budget

To Results of Operation (Sheet 19)

.00

LAK

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.)

		Amount			
\		Dec. 31, 2012	Amount in	Amount	Balance
`	<u>\</u>	Per Audit	2013	Resulting	as at
Cause	d By	Report	Budget	from 2013	Dec. 31, 201
Emergency Author		····			
Emergency Author	\				
	N.				
•					

	1				
	· ·	1,1			
		14			
).		-			
			N,J.S. 40A:4-47		
FUND 1.			N,J.S. 40A:4-47 .S. 40A:2-3 OR I Purpose		
1. 2.	ED OR REFUND		.\$.\40A:2-3 OR I		51
1. 2. 3.	ED OR REFUND		.\$.\40A:2-3 OR I		51
1. 2. 3. 4.	ED OR REFUND		.\$.\40A:2-3 OR I		51
1. 2. 3. 4. 5.	Date	DED UNDER N.J	S: 40A:2-3 OR I	N.J.S. 40A:2-5	Amount
1. 2. 3. 4. 5.	Date	DED UNDER N.J	.\$.\40A:2-3 OR I	N.J.S. 40A:2-5	Amount
1. 2. 3. 4. 5.	Date	DED UNDER N.J	S: 40A:2-3 OR I	N.J.S. 40A:2-5	Amount FIED Appropriate
1. 2. 3. 4. 5.	Date	DED UNDER N.J	S: 40A:2-3 OR I	N.J.S. 40A:2-5	Amount Amount FIED Appropriate for in Budge
1. 2. 3. 4. 5.	Date Date	DED UNDER N.J	Purpose	N.J.S. 40A:2-5	Amount Amount FIED Appropriate for in Budge
1. 2. 3. 4. 5.	Date Date	DED UNDER N.J	Purpose	N.J.S. 40A:2-5	Amount Amount FIED Appropriate for in Budge
1. 2. 3. 4. 5. JUDGEM	Date Date	DED UNDER N.J	Purpose	N.J.S. 40A:2-5	Amount
1. 2. 3. 4. 5. JUDGEM 1. 2.	Date Date	DED UNDER N.J	Purpose	N.J.S. 40A:2-5	Amount Amount FIED Appropriate for in Budge

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

LAK

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.

	STSTEM, MUNICIPAL CONSOLIDATION ACT, PLOOD OR HURRICANE DAMAGE.						
			Not Less Than		REDUCE	D IN 2013	
		Amount	1/5 of Amount	Balance	By 2013	Cancelled	Balance
Date	Purpose	Authorized	Authorized*	Dec. 31, 2012	Budget	by Resolution	Dec. 31, 2013
12/06/12	2012 Storm Damage Other Expenses	32,100.00	6,420.00	32,100.00	32,100.00		
7/18/13	Revaluation	60,000.00	12,000.00				60,000.00
**							
							``.
					,		
	Totals	92,100.00	18,420.00	32,100.00	32,100.00	.00	60,000.00

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. 40A4-53 et seq. and are recorded on this page

Signed: 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.

			Not Less Than		REDUCE	D IN 2013	
		Amount	1/3 of Amount	Balance	By 2013	Cancelled	Balance
Date	Purpose	Authorized	Authorized*	Dec. 31, 2012	Budget	by Resolution	Dec. 31, 2013
			5				
			4				
	Totals	.00	.00	.00	.00	.00	.00
	· · · · · · · · · · · · · · · · · · ·			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. 40A4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and are recorded on this page

Signed: Chief Financial Officer

^{*}Not less than one-third (1/3) 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 LAK **AND 2014 DEBT SERVICE FOR BONDS**

MUNICIPAL GENERAL CAPITAL BONDS

				2014 Debt
		Debit	Credit	Service
Outstanding, January 1, 2013	80033-01	XXXXXXXXX		
Issued	80033-02	XXXXXXXXX	4,675,643.00	
Paid	80033-03	57,900.00	XXXXXXXXX	
Outstanding, December 31, 2013	80033-04	4,617,743.00	xxxxxxxx	
		4,675,643.00	4,675,643.00	
2014 Bond Maturities - General Capi	ital Bonds		80033-05	195,975.00
2014 Interest on Bonds*		80033-06	129,200.00	

ASSESSMENT SERIAL BONDS

700	AGOEGGINEITI GERIAE						
				2014 Debt			
		Debit	Credit	Service			
Outstanding, January 1, 2013	80033-07	XXXXXXXXX					
Issued	80033-08	xxxxxxxxx					
Paid	80033-09		XXXXXXXXX				
			A				
Outstanding, December 31, 2013	80033-10	.00	XXXXXXXXX				
		.00	.00.				
2014 Bond Maturities - Assessment	Bonds		80033-11				
2014 Interest on Bonds*		80033-12					
Total "Interest on Bonds - Debt Service"	(*Items) (Shee	ts 31 and 31-1)	80033-13	129,200.00			

LIST OF BONDS ISSUED DURING 2013

	2014	Amount	Date of	Interest
Purpose	Maturity	Issued	Issue	Rate
General Obligation Bonds	85,000.00	1,225,000.00	2/21/2013	Fixed Multi Rate
Gen. Obligation Refunding Bonds	110,975.00	3,450,643.00	5/15/2013	Fixed Multi Rate
Total	195,975.00	4,675,643.00		

80033-14 80033-15

SCHEDULE OF LOANS ISSUED AND OUTSTANDING LAK AND 2014 DEBT SERVICE FOR LOANS USDA LOAN

CODA COAN						
				2014 Debt		
		Debit	Credit	Service		
Outstanding, January 1, 2013	80033-01	XXXXXXXXX	3,367,147.31			
Issued	80033-02	XXXXXXXXX				
Paid	80033-03	36,177.55	XXXXXXXXX			
Refunding Bond Proceeds		3,330,969.76				
Outstanding, December 31, 2013	80033-04	.00	xxxxxxxxx			
		3,367,147.31	3,367,147.31			
2014 Loan Maturities	•		80033-05			
2014 Interest on Loans			80033-06			
Total 2014 Debt Service for USDA L	oan		80033-13	.00		

LIST OF LOANS ISSUED DURING 2013

LIST OF LOANS ISSUED DURING 2013									
	2014	Amount	Date of	Interest					
Purpose	Maturity	Issued	Issue	Rate					
		N	A						
		-							
				<u></u>					
Total	.00	.00							
	80033-14	80033-15							

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

TYPE I SCHOOL TERM BONDS

				2014 Debt
<u> </u>		Debit	Credit	Service
Outstanding, January 1, 2013	80034-01	XXXXXXXXX		
Paid	80034-02		XXXXXXXXX	
•				
Outstanding, December 31, 2013	80034-03	.00	XXXXXXXXX	
V		.00	.00	
2014 Bond Maturities - Term Bonds	•		80034-04	
2014 Interest on Bonds* \		80034-05		

TYPE I SCHOOL SERIAL BOND

				2014 Debt
		Debit	Credit	Service
Outstanding, January 1, 2013	80034-06	XXXXXXXXX		
Issued	80034-07	xxxxxxxxx		
Paid	80034-08		XXXXXXXXX	
	1			
	, Ak.			
Outstanding, December 31, 2013	80034-09	.00	XXXXXXXXX	
		.00	.00	
2014 Bond Maturities - Serial Bonds		NA	80034-11	
2014 Interest on Bonds*		`80034-10		
Total "Interest on Bonds - Type I School	ool Debt Ser	vice" (*Items)	80034-12	.00

LIST OF BONDS ISSUED DURING 2013

	2014	Amount	Date of	Interest
Purpose	Maturity	Issued	\ Issue	Rate
			N.	
Total 80035-	.00	.00	· ·	

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

			Outstanding	2014 Interest
			Dec. 31, 2013	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.				

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 For Principal	Requirement For Interest	Interest Computed to (finsert Date)
_ 1						•		
_ 2								
3								
4						a market a		
5						ACCUPATION OF THE PROPERTY OF		
6					June			
7					and the second			
8				AMERICA STOP				
9								
10			r.rrrrr	_				
11			≥					
12			Jana Parisa					
13		- Jana Land	7					
14		server .	\					
15	, erennin	-						
16	a.mo-normar.							
	, our let							
_18								
			·					
_20		_						
21								
Totals								

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.

Memo: Type 1-5chool Notes should be separately listed and totaled.

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.

80051-01

80051-02

^{* &}quot;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.

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES LAK								
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 For Principal	Requirement For Interest	Interest Computed (Insert Date)
1.								
2.								
3.						June . Marin		
4.								
5.					, market			
6.				p.				
7.				J. N. S. O. S. C.				
8.			>					
9.			pur marine					
10.			Terrorise 1,2					
11.		2 superior Prince	4					
12.		, regisee in a						
13.	- market Same							
14.	- Andrewski							

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.

.00

.00

Total

(Do not crowd - add additional sheets)

80051-02

.00

80051-01

.00

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

1		1/
1	Δ	ĸ
1	_^	

		Amount		/.
		of Lease Obligation	2014 Budget	
Title or Purpose of Issue	Purpose	Outstanding Dec. 31, 2013	For Principal	For Interest and Fees
1	r dipose	DCC. 01, 2010	1 OI 1 III CIPEI	and rees
2				
2.				
3.				
4.				
5.				
6.				
7.				
8.	>			_
9.				
10.	1			
11.				
12.				······································
13.				
14.				
	. Total	.00	.00	.00
			80051-01	80051-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

	IMPROVEMENTS	Balance - Jar	nuary 1, 2013					Balance - Dece	mber 31, 2013
	Specify each authorization by purpose.	Firedad	المحادة المحادة	2013	Reserve for		Authorizations	I II	
	Do not merely designate by a code #.	Funded	Unfunded	Authorizations	Encumbrances	Expended	Cancelled	Funded	Unfunded
95-10	Various Improvements	1,213.08						1,213.08	
99-14	Acquisition of Diesel Exhaust Recovery and Cleaning System		19,356.00						19,356.00
00-04	Preliminary Expenses - New Municipal Building		23,583.48		9,000.00	9,000.00			23,583.48
00-09	Various Improvements	8,094.50	35,900.00					8,094.50	35,900.00
00-10	Acquisition of Various Properties for New Municipal Building	1,971.07	-					1,971.07	
03-04	Various Improvements	35,066.93	46,025.00					35,066.93	46,025.00
07-07	Construction of a Police Station	18,961.86						18,961.86	
08-09	Improvements to Lake Horicon Dam		253,844.89					253,844.89	
09-02	Acquisition of New Garbage Truck		72,075.32					71,275.32	800.00
12-08	Various Improvements	20,000.00	380,000.00			272,188.62		127,811.38	
13-03	Refunding Bond Ordinace			119,673.24		110,292.82		9,380.42	
Total	70000-	85,307.44	830,784.69	119,673.24	9,000.00	391,481.44		527,619.45	125,664.48

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

GENERAL CAPITAL FUND SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	XXXXXXXXX	76,704.66
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXXX	19,000.00
		XXXXXXXXX	
Improvement Authorizations Cancelled		XXXXXXXXX	
(financed in whole by Capital Improvement Fund)	80031-03	XXXXXXXXX	
	·		
List by Improvements - Direct Charges Made for Preliminar	y Costs:	XXXXXXXXX	xxxxxxxxx
			xxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04		XXXXXXXXX
			xxxxxxxxx
Balance December 31, 2013	80031-05	95,704.66	XXXXXXXXX
		95,704.66	95,704.66

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

GENERAL CAPITAL FUND SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2013	80030-01	XXXXXXXXX	
Received from 2013 Budget Appropriation *	80030-02	XXXXXXXXX	
Received from 2013 Emergency Appropriation *	80030-03	XXXXXXXXX	
	N	A	
Appropriated to Finance Improvement Authorizations	80030-04	The Barrison	XXXXXXXXX
			XXXXXXXXX
Balance December 31, 2013	80030-05	.00	XXXXXXXXX
		.00	.00

^{*} 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

	Amount	Total Obligations	Down Payment Provided By	Amount of Down Payment in Budget of 2013
Purpose	Appropriated	Authorized	Ordinance	or Prior Years
13-03				
Refunding Bond Ordinace	119,673.24		119,673.24	
	-			
Total 80032-00	119,673.24	.00	119,673.24	.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.

GENERAL CAPITAL FUND STATEMENT OF CAPITAL SURPLUS YEAR - 2013

	Debit	Credit
80029-01	XXXXXXXXX	882.34
	XXXXXXXXX	2,525.00
	XXXXXXXXX	
80029-02		XXXXXXXXX
80029-03		XXXXXXXXX
80029-04	3,407.34	XXXXXXXXX
	3,407.34	3,407.34
	80029-02 80029-03	80029-01 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

BONDS ISSUED WITH A COVENANT OR COVENANTS

- 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. 1935, with Covenant or Covenants; Outstanding December 31, 2013
- 2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A)
- 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!!

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

Α.					
	1.	Total Tax Levy for the Year 2013 was			4,039,717.41
	2.	Amount of Item 1 Collected in 2013 (*)		3,911,877.55	
	3.	Seventy (70) Percent of Item 1			2,827,802.19
	/ * \	Induding propagate and everyowner	nto annliad		
_	()	Including prepayments and overpayments	its applied.		
B.		Did an analysis of bands date to the		loor doubers the common 00	400
	1.	Did any maturities of bonded obligation		lue during the year 20	13?
		Answer YES or NO	YES	_	
	2.	Have Payments been made for all bond	ded obligations	or notes due on or bet	fore
		December 31, 2013?	3		
		Answer YES or NO	YES	If answer is "NO"	Give details
		NOTE: If answer to Item B1 is			
C.		Does the appropriation required to be included as a second			
		d obligations or notes exceed 25% of the total	• • •		s in the
bud	get	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		=	.00
	3.	•		- - 0	
	4.	4% of 2013 Tax Levy for all purposes:		IT	
		Levy		=	.00
		•		_	
E.		Unpaid	2012	2013	Total
	1.	State Taxes			.00
	2.	County Taxes			.00
	3.	Amounts due Special Districts			.00
	4.	Amounts due School Districts			·
		for Local School Tax		212 916 50	212 916 50

SHEETS 40 to 68 (or 68-A), 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 on Sheet 2.

NO WATER UTILITY

POST CLOSING

TRIAL BALANCE - WATER - SEWER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
Operating Fund		
Cash	737,212.75	•
Change Fund	100.00	
Receivables with Full Reserves:		
Consumer Accounts Receivable	49,142.27	
Utility Liens	4,277.79	
	53,420.06	
Reserve for Encumbrances		7,062.86
Appropriation Reserves		
Prepaid Consumer Accounts		2,490.76
Accounts Payable		2,233.00
Interfunds:		85,064.29
Current Fund		3,742.09
General Capital Fund		17,799.86
Water-Sewer Utility Capital Fund		246,387.37
Accrued Interest Payable		7,851.61
		372,631.84
Reserve for Receivables		53,420.06
Fund Balance		364,680.91
	790,732.81	790,732.81

Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE - WATER - SEWER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
Capital Fund		
Est. Proceeds Bonds and Notes Authorized	54,810.00	
Bonds and Notes Authorized but not Issued		54,810.00
Fixed Capital	3,474,041.08	
Fixed Capital Authorized and Uncompleted	980,611.34	
Interfunds:		
Water-Sewer Utility Operating Fund	246,387.37	
Improvement Authorizations:		
Funded		80,237.96
Unfunded		19,089.95
Reserve for Encumbrances		179,210.00
Capital Improvement Fund		22,588.54
Reserve for Amortization		2,381,178.16
Reserve for Deferred Amortization		61,750.00
Serial Bonds Payable		1,017,257.00
USDA Loan Payable		939,657.26
Fund Balance		70.92
	4,755,849.79	4,755,849.79
	L	

LAK

POST CLOSING TRIAL BALANCE WATER - SEWER UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31	, 2013	
Title of Account	Debit	Credit
•		·
· Control of the cont		
*		
N. Committee of the com		
N. Carlotte and the control of the c		
· · · · · · · · · · · · · · · · · · ·		
<u> </u>		
<u> </u>		
* object		
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	<u> </u>	
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/D1		i J

ANALYSIS OF WATER - SEWER UTILITY ASSESSMENT CASH AND INVESTMENTS PLEDGED TO

LIABILITIES AND SURPLUS

Title of Liability to which Cash				EIPTS				
and Investments are Pledged	Balance	Assessments	Current					Balance
	Dec. 31, 2012	and Liens	Budget				Disbursements	Dec. 31, 2013
Assessment Serial Bond Issues:	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
						z. promonie		
					a street			
					and the same of th			
					.semmera.			
				- Company of the Comp				
Assessment Bond Anticipation Notes:	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	xxxxxxxxx
				- Livery				
			2					
			- American Control of the Control of					
			4					
Other Liabilities		a	,					
Trust Surplus		production of the second						
*Less Assets "Unfinanced"	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
	····							
Totals	.00	.00	.00	.00	.00	.00	.00	.00

^{*} Show as red figure.

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	150,000.00	150,000.00	
Operating Surplus Anticipated with Consent	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
of Director of Local Govt. Services			
Rents	820,000.00	969,050.82	149,050.82
Miscellaneous	4,000.00	4,523.97	523.97
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXX	xxxxxxxxx	xxxxxxxx
Subtotal	974,000.00	1,123,574.79	149,574.79
Deficit (General Budget) **			
	974,000.00	1,123,574.79	149,574.79

^{**}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

NOI KIATIO	
	xxxxxxxx
	974,000.00
	974,000.00
Total Appropriations and Overexpenditures	
821,125.09	
85,064.29	
	906,189.38
	67,810.62
	821,125.09

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 CANCELLED:

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

STATEMENT OF 2013 OPERATION WATER - SEWER UTILITY

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

Section 1:

XXXXXXXXX	
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SECTION 2:

The following Item of "2012 Appropriation Reserves Cancelled 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 - Sewer Utility for 2012:

2012 Appropriation Reserves Cancelled in 2013	24,838.14	
Less: Anticipated Deficit in 2012 Budget - Amount Received	xxxxxxxxx	
and Due from Current Fund - If none, enter "None"	none	
*Excess (Revenue Realized)	24,838.14	

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

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXX	149,574.79
Unexpended Balances of Appropriations	XXXXXXXXX	67,810.62
Miscellaneous Revenue Not Anticipated	XXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXXXX	24,838.14
Deficit in Anticipated Revenue	.00	xxxxxxxxx
		XXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXX	.00
Excess in Operations - to Operating Surplus	242,223.55	XXXXXXXXX
*See restriction in amount on Sheet 59, SECTION 2	242,223.55	242,223.55

OPERATING SURPLUS - WATER - SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXXX	272,457.36
Excess in Results of 2013 Operations	XXXXXXXXXX	242,223.55
Amount Appropriated in 2013 Budget -Cash	150,000.00	xxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written	XXXXXXXXX	XXXXXXXXX
Consent of Director of Local Government Services	.00	XXXXXXXXX
Balance December 31, 2013	364,680.91	XXXXXXXXX
	514,680.91	514,680.91

ANALYSIS OF BALANCE DECEMBER 31, 2013

(FROM WATER - SEWER UTILITY - TRIAL BALANCE)

Cash	737,312.75
Investments	
Interfund Accounts Receivable	
Subtotal	737,312.75
Deduct Cash Liabilities Marked with "C" on Trial Balance	372,631.84
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	364,680.92
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	.00
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.	364,680.92

^{*} In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

Balance December 31, 2012		81,178.40
Increased by:		
Water - Sewer Rents Levied		937,014.69
		1,018,193.09
Decreased by:		
Collections	964,718.97	
Overpayments applied	4,331.85	
Transfer to Water - Sewer Liens		
Other		
		969,050.82
Balance December 31, 2013		49,142.27
SCHEDULE OF WATER - S	SEWER UTILITY LIENS	
Balance December 31, 2012		4,297.87
Increased by:		
Transfers from Accounts Receivable	.00	
Penalties and Costs		
Other		
		.00
		4,297.87
Decreased by:		
Collections		
Other	20.08	
		20.08
Balance December 31, 2013		4,277.79

LAK

DEFERRED CHARGES

-MANDATORY CHARGES ONLY-WATER - SEWER UTILITY FUND

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

Cause	ad By	Dec. 31, 2012 Per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
Emergency Autho	rization*				
		\			
					
	* Do not include	items funded o	r refunded as list	ted helow	
	CY AUTHORIZA ED OR REFUND		N .		
FUND			N .		
FUND	ED OR REFUND		.s. 40A:2-3 OR		i1
FUND 1. 2.	ED OR REFUND		.s. 40A:2-3 OR		i1
FUND	ED OR REFUND		.s. 40A:2-3 OR		i1
1. 2. 3.	ED OR REFUND		.s. 40A:2-3 OR		i1
1. 2. 3. 4.	ED OR REFUND		.s. 40A:2-3 OR		i1
1. 2. 3. 4.	ED OR REFUND		.s. 40A:2-3 OR		i1
1. 2. 3. 4. 5.	ED OR REFUND	DED UNDER N.J	.S. 40A:2-3 OR Purpose	N.J.S. 40A:2-5	Amount
1. 2. 3. 4. 5.	Date	DED UNDER N.J	.S. 40A:2-3 OR Purpose	N.J.S. 40A:2-5	Amount
1. 2. 3. 4. 5.	Date	DED UNDER N.J	.S. 40A:2-3 OR Purpose	N.J.S. 40A:2-5	Amount
1. 2. 3. 4. 5.	Date	DED UNDER N.J	.S. 40A:2-3 OR Purpose	N.J.S. 40A:2-5	Amount Amount Appropriated for in Budget
1. 2. 3. 4. 5.	Date Date	D AGAINST MU	Purpose NICIPALITY ANI	D NOT SATISE	Amount Amount Appropriated for in Budget
1. 2. 3. 4. 5. JUDGEN 1. 2. 2.	Date Date	D AGAINST MU	Purpose NICIPALITY ANI	D NOT SATISE	Amount
1. 2. 3. 4. 5.	Date Date	D AGAINST MU	Purpose NICIPALITY ANI	D NOT SATISE	Amount Amount Appropriated for in Budget

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

WATER - SEWER UTILITY ASSESSMENT BONDS

			2014 Debt
	Debit	Credit	Service
Outstanding, January 1, 2013	XXXXXXXXX		
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	
	NA		
Outstanding, December 31, 2013	.00	XXXXXXXXX	· ·
	.00	.00.	
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds*			

WATER - SEWER UTILITY CAPITAL BONDS

			2014 Debt
	Debit	Credit	Service
Outstanding, January 1, 2013	XXXXXXXXX		
Issued	xxxxxxxxx	1,019,357.00	
Paid	2,100.00	xxxxxxxxx	
Outstanding, December 31, 2013	1,017,257.00	XXXXXXXXXX	
	1,019,357.00	1,019,357.00	
2014 Bond Maturities - Capital Bonds			64,025.00
2014 Interest on Bonds*		23,618.38	
Total "Interest on Bonds - Debt Service" (*Items	<u> </u>		23,618.38

INTEREST ON BONDS - WATER - SEWER UTILITY BUDGET

2014 Interest on Bonds (*Items)	23,618.38	
Less: Interest Accrued to 12/31/13 (Trial Balance)	7,182.26	
Subtotal	16,436.12	
Add: Interest to be Accrued as of 12/31/14	6,725.55	
Required Appropriation 2014		23,161.67

LIST OF BONDS ISSUED DURING 2013

	2014	Amount	Date of	Interest
Purpose	Maturity	Issued	Issue	Rate
General Obligation Bonds	60,000.00	895,000.00	2/21/2013	Fixed Multi Rate
Gen. Obligation Refunding Bonds	4,025.00	124,357.00	5/15/2013	Fixed Multi Rate
Total	64,025.00	1,019,357.00		

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

WATER - SEWER UTILITY USDA LOAN

			2014 Debt
	Debit	Credit	Service
Outstanding, January 1, 2013	XXXXXXXXXX	962,421.61	
Issued	XXXXXXXXXX		
Paid	22,764.35	xxxxxxxxx	
Outstanding, December 31, 2013	939,657.26	XXXXXXXXX	
	962,421.61	962,421.61	
2014 Loan Maturities			23,482.00
2014 Interest on Loans*		30,350.00	

INTEREST ON LOANS - WATER - SEWER UTILITY BUDGET

2014 Interest on Loans (*Items)	30,350.00	
Less: Interest Accrued to 12/31/13 (Trial Balance)	669.35	
Subtotal	29,680.65	
Add: Interest to be Accrued as of 12/31/14	662.00	
Required Appropriation 2014		30,342.65

LIST OF LOANS ISSUED DURING 2013

	2014	Amount	Date of	Interest
Purpose	Maturity	Issued	Issue	Rate
		W A		
Total	.00	.00		

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

WATER - SEWER UTILITY FARMERS' HOME ADMINISTRATION LOAN

			2014 Debt
	Debit	Credit	Service
Outstanding, January 1, 2013	XXXXXXXXX	124,357.00	
Issued	XXXXXXXXX		
Paid		XXXXXXXXX	
Refunded With Bond Proceeds	124,357.00		
Outstanding, December 31, 2013	.00	XXXXXXXXX	
	124,357.00	124,357.00	
2014 Loan Maturities			
2014 Interest on Loans*			

INTEREST ON LOANS - WATER - SEWER UTILITY BUDGET

2014 Interest on Loans (*Items)	.00	
Less: Interest Accrued to 12/31/13 (Trial Balance)		
Subtotal	.00	
Add: Interest to be Accrued as of 12/31/14		
Required Appropriation 2014	.00	

LIST OF LOANS ISSUED DURING 2013

	2014	Amount	Date of	Interest
Purpose	Maturity	Issued	Issue	Rate
		\sim	A	
Total	.00	.00		

DEBT SERVICE FOR WATER - SEWER UTILITY NOTES (OTHER THAN ASSESSMENT NOTES)

	Original	Original	Amount of Note	Data	Data	2044 Budget	Danvinanant	
	Amount	Date of	Outstanding	Date of	Rate of	2014 Budget	Requirement	Interest
Title or Purpose of Issue	Issued	Issue*	Dec. 31, 2013	Maturity	Interest	For Principal	For Interest	Computed to (Insert Date)
1		10000	200. 01, 2010	iviatority	microsi	1 or i inicipal		(Ilisert Date)
2								
3								
4								
5								
6								
7				Leonard				
8			معر					
9 .			2					
10			J. Marketina					
11			A					
12		, market and a second						
13	مرار							
14								
15								
Total								

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

INTEREST ON NOTES - WATER - SEWER UTILITY BUDGET				
2014 Interest on Notes	.00			
Less: Interest Accrued to 12/31/13 (Trial Balance)				
Subtotal	.00			
Add: Interest to be Accrued as of 12/31/14				
Required Appropriation - 2014	.00			

^{* &}quot;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.

DEBT SERVICE SCHEDULE FOR WATER - SEWER UTILITY ASSESSMENT NOTES

					· / (002001),			<u> </u>
	Original Amount	Original Date of	Amount of Note Outstanding	Date of	Rate	2014 Budget	Requirement	Interest
Title or Durness of leave				H	of		For Interest	Computed
Title or Purpose of Issue	Issued	Issue*	Dec. 31, 2013	Maturity	Interest	For Principal	**	(Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.			2					
9.			and the same of th					
10.								-
11.			\mathcal{A}					
12.			•				·····	
13.								
14.								
Total	.00		.00			.00	.00	

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"

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

**Interest on Water - Sewer Utility Assessment Notes must be included in the Water - Sewer Utility Fund Budget appropriation "Interest on Notes". (Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

LAK

		Amount		
		of Lease Obligation	2014 Budget	Requirement
T.,, 5	_	Outstanding		For Interest
Title or Purpose of Issue	Purpose	Dec. 31, 2013	For Principal	and Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.		,eeer		
8.				
9.	>			
10.				
11.				
12.	4			
13.				
14.	. The second	·		
	Total	.00	.00	.00

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (WATER - SEWER UTILITY CAPITAL FUND)

IMPROVEMENTS	Balance - Jar	nuary 1, 2013					Balance - Dece	mber 31, 2013
Specify each authorization by purpose.			2013	Reserve for		Authorizations		
Do not merely designate by a code #.	Funded	Unfunded	Authorizations	Encumbrances	Expended	Cancelled	Funded	Unfunded
03-05 Various Water-Sewer Improvements		19,089.95						19,089.95
09-14 Improvements to Well No. 16		44,177.87					44,177.87	
11-03 Water Tower Improvements	1,401.50	236,416.07		31,931.50	233,688.98		36,060.09	
		·						
	·							
Total 70000-	1,401.50	299,683.89	.00	31,931.50	233,688.98	.00	80,237.96	19,089.95

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

WATER - SEWER UTILITY CAPITAL FUND SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXXX	20,588.54
Received from 2013 Budget Appropriation*	XXXXXXXXX	1,000.00
Received from 2012 Budget Appropriation	xxxxxxxxx	1,000.00
Improvement Authorizations Cancelled	xxxxxxxxx	xxxxxxxxx
(financed in whole by the Capital Improvement Fund)	XXXXXXXXX	
List by Improvements - Direct Charges made for Preliminary Costs:	XXXXXXXXX	xxxxxxxxx
		XXXXXXXXX
·		XXXXXXXXX
		XXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXX
		XXXXXXXXX
Balance December 31, 2013	22,588.54	XXXXXXXXX
	22,588.54	22,588.54

WATER - SEWER UTILITY CAPITAL FUND SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2013	XXXXXXXXX	
Received from 2013 Budget Appropriation*	XXXXXXXXX	
Received from 2013 Emergency Appropriation*	xxxxxxxx	
	A	
Appropriated to Finance Improvement Authorizations		XXXXXXXXX
		XXXXXXXXX
Balance December 31, 2013	.00.	XXXXXXXXX
	.00	.00

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

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WATER - SEWER UTILITY CAPITAL FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2013

AND

DOWN PAYMENTS (N.J.S. 40A:2-11)
WATER - SEWER UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided By Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
		NA		
Total	.00	.00	.00	.00

WATER - SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance January 1,2013	XXXXXXXXX	70.92
Premium on Sale of Bonds	XXXXXXXXX	
Funded Improvement Authorizations Cancelled	XXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXX
Appropriated to 2013 Budget Revenue		XXXXXXXXX
Balance December 31,2013	70.92	XXXXXXXXX
	70.92	70.92