

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

POPULATION LAST CENSUS 47,114
NET VALUATION TAXABLE 2013 4,253,197,354
MUNICODE 0818

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

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

Township of Washington, County of Gloucester

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature _____
Name Carol A. McAllister
Title Registered Municipal Accountant
Email cmcallister@bowmanllp.com

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Robin Sarlo, am the Chief Financial Officer, License # N0837, of the Washington Township of Gloucester, County of Washington 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 P.O. Box 1106, Turnersville, NJ 08012
Phone Number (856) 589-0520
Fax Number (856) 589-5419
Email rsarlo@twp.washington.nj.us

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

None

Certified by me

This _____ day of _____, 2014

Carol A. McAllister
Registered Municipal Accountant

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)

Voorhees, New Jersey 08043
(Address)

(856) 435-6200
(Phone Number)

cmcallister@bowmanllp.com
(Email)

(856) 782-5032
(Fax Number)

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

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

Printed Name: _____

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 fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2014.

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

Municipality: Township of Washington

Chief Financial Officer: Robin Sarlo

Signature: _____

Certificate #: N0837

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

21-6001338

Fed I.D. #

Township of Washington

Municipality

Gloucester

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>398,281.86</u>	\$ <u>447,035.41</u>	\$ <u>165,875.09</u>

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

 X Single Audit

 Program Specific Audit

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

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

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

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

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

Signature Of Chief Financial Officer

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Signature _____

Name _____ Carol A. McAllister _____

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 \$ _____ 4,234,341,348 _____.

SIGNATURE OF TAX ASSESSOR

Township of Washington
MUNICIPALITY

Gloucester
COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
 AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Totals from Sheet 3	11,550,909.70	-
Cash Liabilities:		
Appropriation Reserves		1,286,856.62
Due to State of New Jersey - Senior Citizens & Veterans Deductions		-
Local District School Tax Payable		-
Regional School Tax Payable		-
Regional High School Tax Payable		-
County Taxes Payable		-
Due County for Added and Omitted Taxes		16,798.71
Special District Taxes Payable		-
State Library Aid (See Sheet 16)		-
Reserve for Encumbrances		552,719.71
Payroll Deductions Payable		16,128.57
Prepaid Taxes		896,882.92
Tax Overpayment		2.66
Due State of New Jersey - DCA Fees & Marriage License and Burial Fees		11,463.00
Due to Library		33,447.75
Reserve for Prescriptions & DMV		19,279.60
Due to Open Space Trust		484,079.63
Due to Federal and State Grant Fund		482,875.34
Due to Trust Other Fund		184,198.23
Reserve for Tax Appeals		170,000.00
Sub-total Cash Liabilities	C	4,154,732.74
Reserve for Receivables		4,352,411.91
School Taxes Deferred (Sheets 13& 14)		-
Fund Balance		3,043,765.05
Total	11,550,909.70	11,550,909.70

(Do not crowd - add additional sheets)

Schedule of Trust Fund Reserves

	<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
1.	<u>Totals from Sheet 6c</u>	\$ 1,685,060.78	\$ 2,936,765.30	2,420,774.34	\$ 2,201,051.74
2.	<u>Totals from Sheet 6d</u>	474,374.36	3,744,330.68	2,525,427.03	1,693,278.01
3.					-
4.					-
5.					-
6.					-
7.					-
8.					-
9.					-
10.					-
11.					-
12.					-
13.					-
14.					-
15.					-
16.					-
17.					-
18.					-
19.					-
20.					-
21.					-
22.					-
23.					-
24.					-
25.					-
26.					-
27.					-
28.					-
29.					-
30.					-
	Totals:	\$ 2,159,435.14	6,681,095.98	4,946,201.37	\$ 3,894,329.75

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
NOT APPLICABLE								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
Total	-	-	-	-	-	-	-	-

Sheet 7

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,485,706.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	2,485,706.00
Cash	2,342,523.15	
Deferred Charges	-	
Grant Receivable	1,243.93	
Due from Federal and State Grant Fund	5,003.22	
Deferred Charges to Future Taxation:		
Funded	22,002,414.10	
Unfunded	2,485,706.00	
Due to Current Fund		78.55
Reserve for Encumbrances		358,448.03
General Capital Bonds		21,458,000.00
Assessment Serial Bonds		-
Bond Anticipation Notes		-
Assessment Notes		-
Loans Payable		544,414.10
Loans Payable		-
Improvement Authorizations - Funded		1,815,159.63
Improvement Authorizations - Unfunded		2,485,200.00
Capital Improvement Fund		112,668.15
Down Payments on Improvements		-
Capital Surplus		5,595.28
Reserve for Other Improvements		57,326.66
Total	29,322,596.40	29,322,596.40

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	544,298.77	7,941,656.99	1,354,998.45	7,130,957.31
Trust - Assessment				-
Trust - Dog License		46,564.46	2,678.02	43,886.44
Trust - Other	5,766.37	3,726,001.63	21,636.48	3,710,131.52
Capital - General		2,357,318.75	14,795.60	2,342,523.15
Water - Operating Utility Operating				-
Water - Capital Utility Capital				-
None Utility Operating				-
None Utility Capital				-
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund				-
Municipal Open Space Trust Fund		372,604.08		372,604.08
None Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	550,065.14	14,444,145.91	1,394,108.55	13,600,102.50

* - Include Deposits In Transit

** - Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2013.

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

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

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

Signature: _____

Title: Registered Municipal Accountant

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

TD Bank	
Collector/Treasurer	7,355,917.44
Prescription Account	2,168.85
Payroll Agency	259,847.40
Payroll	320,368.85
Capital	1,773,931.46
Green Acres	200,024.27
Workers Comp Claim Fund	14.28
TTL Premium	1,644,313.35
TTL	56,163.27
Parks and Recreation	687,685.90
Trust Other	134,826.57
Off-Duty Police	31,960.75
Dog Account Trust Fund	46,564.46
Unemployment Trust Fund	-
Youth Service Fund	55,859.46
WT Affordable Housing Trust Fund	248,710.19
General Escrow Account Trust Fund	576,534.12
Federal Forfeited Fund	41,011.43
State Forfeited Fund	30,729.79
ACH Tax	3,354.45
Escrow Disbursement	965.00
Parke Bank	
Open Space Trust	372,604.08
Gloucester County Federal Savings Bank	
Parks and Recreation	179,037.37
Parks and Recreation	23,578.81
Fulton Bank of New Jersey	
Parks and Recreation	14,611.34
NJ ARM	
Series 2001 Bond Issue Principal	46,316.75
Series 2001 Bond Issue Income Account	337,046.27
Total	14,444,145.91

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.

TOWNSHIP OF WASHINGTON
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grants Receivable
For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2012</u>	<u>Accrued</u>	<u>Received in</u> <u>Current Fund</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
Federal Grants:				
Community Development Block Grant	\$ 84,686.65	\$ 117,209.60	\$	\$ 201,896.25
Federal Emergency Management Assistance	5,000.00			5,000.00
Over the Limit Year End Crackdown	6,200.00			6,200.00
Drive Sober or Get Pulled Over	600.00	4,400.00	4,100.00	900.00
Click It or Ticket 2013 Seat Belt Mobilization		4,000.00	4,000.00	
Bullet Proof Vest	23,052.71	5,016.44	8,027.50	20,041.65
Justice Assistance Grant	23,100.00	5,000.00	18,825.00	9,275.00
NJ DEP Recreation Trails	11,628.00		4,142.50	7,485.50
NJ Transportation Trust - Canal Street	30,439.00			30,439.00
NJ Transportation Trust - Sidewalk Improvements	30,006.09			30,006.09
NJ Transportation Trust - Mt. Pleasant Road	69,501.00			69,501.00
NJ Transportation Trust - County House Road	25,000.00			25,000.00
NJ DOT - Bike Pathway - Bethel Mill	52,316.00			52,316.00
NJ DOT - Colonial Way	36,922.00			36,922.00
NJ DOT - Goodwin Parkway Phase I	175,000.00		131,250.00	43,750.00
NJ DOT - Bike Pathway - East Holly	44,168.00			44,168.00
NJ DOT Local Aid Pedestrian Safety Program	39,946.00			39,946.00
NJ DOT - Reconstruction of Wilson Road		175,000.00	121,147.59	53,852.41
FEMA Hazard Mitigation Program - Stable Drive/Windy Acres Drive		210,000.00		210,000.00
Total Federal Grants	<u>657,565.45</u>	<u>520,626.04</u>	<u>291,492.59</u>	<u>886,698.90</u>

(Continued)

TOWNSHIP OF WASHINGTON
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grants Receivable
For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance Dec. 31, 2012</u>	<u>Accrued</u>	<u>Received in Current Fund</u>	<u>Balance Dec. 31, 2013</u>
State Grants:				
Municipal Court Alcohol Education	\$	\$ 3,588.68	\$ 3,588.68	\$
Municipal Alliance on Alcoholism and Drug Abuse	24,521.11	31,880.00	17,089.77	39,311.34
NJ Environmental Protection --Goodwin Tract Deer Fence	11,950.00			11,950.00
Drunk Driving Enforcement		12,006.21	12,006.21	
NJ Historical Commission		850.00	850.00	
ANJEC WLP Trails		780.00	515.00	265.00
Crash Reduction	2,700.00			2,700.00
Environmental Services	91.00			91.00
PARIS Grant	2,841.00			2,841.00
Recycling Tonnage		80,794.55	80,794.55	
Aggressive Driver - Smooth Operator	200.00			200.00
Body Armor		8,263.23	8,263.23	
Clean Communities	1,427.72	83,387.90	83,387.90	1,427.72
Safe and Secure Communities	55,782.00			55,782.00
Obey the Signs or Pay the Fines	200.00			200.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total State Grants	99,712.83	221,550.57	206,495.34	114,768.06
Local Grants:				
Comcast Grant		5,000.00	5,000.00	
	<hr/>	<hr/>	<hr/>	<hr/>
Grand Total	\$ 757,278.28	\$ 747,176.61	\$ 502,987.93	\$ 1,001,466.96

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Prior Year Encumbrances	Expended	Encumbered		Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals from Sheet 11b	1,172,561.22	454,939.81	300,206.80	202,410.11	650,778.86	53,874.46		1,425,464.62
								-
								-
								-
								-
								-
Total	1,172,561.22	454,939.81	300,206.80	202,410.11	650,778.86	53,874.46	-	1,425,464.62

Sheet 11

TOWNSHIP OF WASHINGTON
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants Appropriated
 For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance Dec. 31, 2012</u>		<u>Transferred from 2013 Budget Appropriation</u>	<u>Encumbered</u>	<u>Disbursed in Current Fund</u>	<u>Balance Dec. 31, 2013</u>
	<u>Reserved</u>	<u>Encumbered</u>				
Federal Grants:						
Federal Emergency Management Assistance	\$ 28,986.24	\$	\$	\$	2,999.88	\$ 25,986.36
FEMA Hazard Mitigation - Stable Drive/Windy Acre Drive			210,000.00			210,000.00
Click It or Ticket	9,000.00		4,000.00		4,000.00	9,000.00
You Drink, You Drive, You Lose	3,500.00					3,500.00
Community Development Block Grant	158,460.74		117,209.60		149,839.77	125,830.57
Bullet Proof Vest	10,174.43	3,471.57	5,016.44		8,027.50	10,634.94
Buckle Up	2,000.00					2,000.00
Over the Limit, Under Arrest	7,025.00					7,025.00
Over the Limit, Impaired Driving	3,125.00					3,125.00
Over the Limit, Year End Crackdown	15,000.00					15,000.00
Drive Sober or Get Pulled Over	600.00		4,400.00		4,100.00	900.00
Justice Assistance Grant	3,675.00		5,000.00		8,050.00	625.00
HEOP Grant	2,406.00					2,406.00
NJ DEP Recreation Trails	796.00					796.00
NJ Transportation Trust - County House Road	25,000.00					25,000.00
NJ Transportation Trust - Mt. Pleasant Road	12,990.22					12,990.22
NJ Transportation Trust - Salina Road	5,095.08					5,095.08
Washington Lake Park - Trail Restoration	8,872.00					8,872.00
NJ DOT Local Aid Pedestrian Safety Program	13,206.00					13,206.00
NJ Department of Transportation - Sidewalk Improvements	30,439.00					30,439.00
NJ Department of Transportation - Canal Street	86,517.00					86,517.00
NJ Department of Transportation - Colonial Way	36,922.00					36,922.00
NJ Department of Transportation - Goodwin Parkway Phase I		175,000.00			175,000.00	
NJ Department of Transportation - Wilson Road			175,000.00	15,960.46	143,283.69	15,755.85
Energy Efficiency & Conservation Block Grant	4,283.35	6,063.96			7,985.32	2,361.99
	<u>468,073.06</u>	<u>184,535.53</u>	<u>520,626.04</u>	<u>15,960.46</u>	<u>503,286.16</u>	<u>653,988.01</u>
Total Federal Grants						

(Continued)

TOWNSHIP OF WASHINGTON
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Reserve for Federal, State and Other Grants Appropriated
For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance Dec. 31, 2012</u>		<u>Transferred from 2013 Budget Appropriation</u>	<u>Encumbered</u>	<u>Disbursed in Current Fund</u>	<u>Balance Dec. 31, 2013</u>
	<u>Reserved</u>	<u>Encumbered</u>				
State Grants:						
Drunk Driving Enforcement Fund	\$ 15,876.46	\$	\$ 12,006.21	\$	\$ 7,322.90	\$ 20,559.77
Aggressive Driver - Smooth Operator	200.00					200.00
Municipal Court Alcohol Education	4,098.62		3,588.68		3,829.00	3,858.30
Body Armor	6,717.17	7,146.18	8,263.23		8,027.50	14,099.08
Clean Communities	40,382.77	150.00	83,387.90	180.00	41,850.31	81,890.36
Municipal Alliance	79,049.95	6,204.45	31,880.00		27,547.93	89,586.47
Municipal Alliance - Cash Match	1,696.81	4,373.95	7,970.00		6,125.67	7,915.09
Crash Reduction	2,700.00					2,700.00
Obey the Signs or Pay the Fines	200.00					200.00
Environmental Services Grant	6,960.00					6,960.00
NJ Department of Environmental Protection						
Goodwin Tract Deer Fence	11,950.00					11,950.00
NJ Historical Commission			850.00		832.59	17.41
ANJEC WLP Trails			780.00			780.00
Park & Recreation Grant	106,971.00					106,971.00
Recycling Tonnage Grant	202,608.38		80,794.55	37,734.00	46,956.80	198,712.13
Statewide Livable Grant	87.00					87.00
Safe and Secure Community Program	55,782.00					55,782.00
PARIS Grant	9,624.00					9,624.00
Special Legislative Grant - Playground Equipment	42,000.00					42,000.00
Special Legislative Grant - Improvements to Athletic Center	75.00					75.00
Special Legislative Grant - Amphitheater	110,959.00					110,959.00
Total State Grants	697,938.16	17,874.58	229,520.57	37,914.00	142,492.70	764,926.61

(Continued)

TOWNSHIP OF WASHINGTON
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants Appropriated
 For the Year Ended December 31, 2013

<u>Program</u>	<u>Balance Dec. 31, 2012</u>		<u>Transferred from</u> <u>2013 Budget</u> <u>Appropriation</u>	<u>Encumbered</u>	<u>Disbursed</u> <u>in Current</u> <u>Fund</u>	<u>Balance</u> <u>Dec. 31, 2013</u>
	<u>Reserved</u>	<u>Encumbered</u>				
Local Grant						
Target Police Grant	\$ 550.00	\$	\$	\$	\$	\$ 550.00
Wal-Mart Grant	500.00					500.00
Donations - Concerts	500.00					500.00
Comcast Grant	5,000.00		5,000.00		5,000.00	5,000.00
	<u>6,550.00</u>		<u>5,000.00</u>		<u>5,000.00</u>	<u>6,550.00</u>
Total Local Grant						
	<u>6,550.00</u>		<u>5,000.00</u>		<u>5,000.00</u>	<u>6,550.00</u>
Grand Total	<u>\$ 1,172,561.22</u>	<u>\$ 202,410.11</u>	<u>\$ 755,146.61</u>	<u>\$ 53,874.46</u>	<u>\$ 650,778.86</u>	<u>\$ 1,425,464.62</u>
			Matching funds for Grants	\$ 7,970.00		
			Realized as Revenue	<u>747,176.61</u>		
				<u>\$ 755,146.61</u>		

TOWNSHIP OF WASHINGTON
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Reserve for Federal, State and Other Grants - Unappropriated
For the Year Ended December 31, 2013

<u>Program</u>	<u>Grants Receivable</u>	<u>Realized as Miscellaneous Revenue</u>
Federal Grants:		
Community Development Block Grant	\$ 117,209.60	\$ 117,209.60
FEMA Hazard Mitigation Program - Stable Drive/Windy Acres Drive	210,000.00	210,000.00
Drive Sober or Get Pulled Over	4,400.00	4,400.00
Click It or Ticket 2013 Statewide Seat Belt Mobilization	4,000.00	4,000.00
Bullet Proof Vest	5,016.44	5,016.44
NJDOT - Reconstruction of Wilson Road	175,000.00	175,000.00
Justice Assistance Grant (JAG)	5,000.00	5,000.00
Total Federal Grants	<u>520,626.04</u>	<u>520,626.04</u>
State Grants:		
Municipal Court Alcohol Education	3,588.68	3,588.68
Municipal Alliance on Alcoholism and Drug Abuse	31,880.00	31,880.00
NJ Historical Commission	850.00	850.00
ANJEC WLP Trails	780.00	780.00
Drunk Driving Enforcement	12,006.21	12,006.21
Recycling Tonnage	80,794.55	80,794.55
Body Armor	8,263.23	8,263.23
Clean Communities	83,387.90	83,387.90
Total State Grants	<u>221,550.57</u>	<u>221,550.57</u>
Local Grants		
Comcast Grant	<u>5,000.00</u>	<u>5,000.00</u>
Total Local Grants	<u>5,000.00</u>	<u>5,000.00</u>
Grand Total	<u>\$ 747,176.61</u>	<u>\$ 747,176.61</u>

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	XXXXXXXXXX	
Canceled	1.50	
Levy Calendar Year 2013	XXXXXXXXXX	78,961,042.00
Paid	78,961,040.50	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00	-	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	78,961,042.00	78,961,042.00

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXXXX	531,239.32
State of New Jersey - Green Trust Fund Reimbursement		304,542.71
2013 Levy 85105-00	XXXXXXXXXX	495,497.49
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	2,442.41
Rental		18,370.00
Expenditures	495,408.22	XXXXXXXXXX
Balance December 31, 2013 85046-00	856,683.71	XXXXXXXXXX
	1,352,091.93	1,352,091.93

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

NOT APPLCABLE	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	54,512.23
2013 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	25,489,283.35
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,851,363.11
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	16,798.71
Paid	27,395,158.69	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	16,798.71	XXXXXXXXXX
	27,411,957.40	27,411,957.40

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 5,465,389.00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Canceled	1.00	
Total 2013 Levy 80003-07	XXXXXXXXXX	5,465,389.00
Paid 80003-08	5,465,388.00	XXXXXXXXXX
Balance December 31, 2013 80003-09	-	
	5,465,389.00	5,465,389.00

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2013	80004-01	XXXXXXXXXX	
State Library Aid Received in 2013	80004-02	XXXXXXXXXX	
NOT APPLICABLE			
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2013	80004-10	-	
		-	-

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

Balance January 1, 2013	80004-03	XXXXXXXXXX	
State Library Aid Received in 2013	80004-04	XXXXXXXXXX	
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	
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	
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-	500,000.00	500,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	13,516,359.52	13,960,168.14	443,808.62
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	300,206.80	300,206.80	-
			-
Total Miscellaneous Revenue Anticipated 80103-	13,816,566.32	14,260,374.94	443,808.62
Receipts from Delinquent Taxes 80104-	70,000.00	197,622.78	127,622.78
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	28,166,950.62	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	28,166,950.62	28,844,466.43	677,515.81
	42,553,516.94	43,802,464.15	1,248,947.21

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	140,033,464.41
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	78,961,042.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	27,340,646.46	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	16,798.71	XXXXXXXXXX
Special District Taxes 80113-00	5,465,389.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00	495,497.49	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	1,090,375.68
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	28,844,466.43	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	141,123,840.09	141,123,840.09

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	42,253,310.14
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	300,206.80
Appropriated for 2013 (Budget Statement Item 9)	80012-03	42,553,516.94
Appropriated for 2013 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	42,553,516.94
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	42,553,516.94
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	40,176,253.76
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,090,375.68
Reserved	80012-10	1,286,856.62
Total Expenditures	80012-11	42,553,486.06
Unexpended Balances Canceled (see footnote)	80012-12	30.88

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2013 Authorizations	XXXXXXXXXX	
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations	XXXXXXXXXX	-
Deduct Expenditures: NOT APPLICABLE	XXXXXXXXXX	
Paid or Charged		
Reserved		
Total Expenditures		-

RESULTS OF 2013 OPERATION

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-01	XXXXXXXXXX	443,808.62
Delinquent Tax Collections 80013-02	XXXXXXXXXX	127,622.78
	XXXXXXXXXX	
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	677,515.81
Unexpended Balances of 2013 Budget Appropriations 80013-04	XXXXXXXXXX	30.88
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	218,468.57
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property 81120-	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves 80013-05	XXXXXXXXXX	1,216,798.21
Prior Years Interfunds Returned in 2013 80013-06	XXXXXXXXXX	4,299.09
Statutory Excess - Animal Control Fund	XXXXXXXXXX	7,281.44
Cancellation of Local School District Tax	XXXXXXXXXX	1.50
Cancellation of Fire District Tax	XXXXXXXXXX	1.00
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:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-09		XXXXXXXXXX
Delinquent Tax Collections 80013-10		XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes 80013-11		XXXXXXXXXX
Interfund Advances Originating in 2013 80013-12	78.55	XXXXXXXXXX
Prior Year Senior Citizen and Disabled Disallowed Taxes	46,417.80	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21) 80013-14	2,649,331.55	XXXXXXXXXX
	2,695,827.90	2,695,827.90

SURPLUS - CURRENT FUND YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	894,433.50
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	2,649,331.55
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	500,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2013	80014-05	3,043,765.05	XXXXXXXXXX
		3,543,765.05	3,543,765.05

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

Cash	80014-06		7,130,957.31
Investments	80014-07		-
Sub Total			7,130,957.31
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		4,154,732.74
Cash Surplus	80014-09		2,976,224.57
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	67,540.48	
Deferred Charges #	80014-12	-	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		67,540.48
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		3,043,765.05

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

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$ 140,574,864.37
or		
(Abstract of Ratables)	82113-00	_____
2. Amount of Levy Special District Taxes	82102-00	_____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	_____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	_____
5a. Subtotal 2013 Levy		<u>140,574,864.37</u>
5b. Reductions due to tax appeals **		_____
5c. Total 2013 Tax Levy	82106-00	<u>140,574,864.37</u>
6 Transferred to Tax Title Liens	82107-00	<u>131,065.90</u>
7. Transferred to Foreclosed Property	82108-00	_____
8. Remitted, Abated or Canceled	82109-00	<u>281,681.36</u>
9. Discount Allowed	82110-00	_____
10. Collected in Cash: In 2012	82121-00	<u>1,174,645.62</u>
In 2013 *	82122-00	<u>138,343,280.10</u>
R.E.A.P. Revenue	82124-00	_____
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>515,538.69</u>
Total to Line 14	82111-00	<u>140,033,464.41</u>
11. Total Credits		<u>140,446,211.67</u>
12. Amount Outstanding December 31, 2013	83120-00	<u>128,652.70</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	<u>99.61%</u>	82112-00

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \$ ~~Complete~~ Sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		<u>140,033,464.41</u>
Less: Reserve for Tax Appeals Pending		_____
State Division of Tax Appeals		_____
To Current Taxes Realized in Cash (Sheet 17)		<u>140,033,464.41</u>

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

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2013 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....	140,033,464.41
LESS: Proceeds from Accelerated Tax Sale.....	698,715.93
NET Cash Collected	139,334,748.48
 Line 5c (sheet 22) Total 2013 Tax Levy.....	 140,574,864.37
 Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....	 99.12%

(2) Utilizing Tax Levy Sale

NOT APPLICABLE

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	63,225.13	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	93,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	416,500.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	8,750.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	3,461.31
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	46,417.80
9. Received in Cash from State	XXXXXXXXXX	464,805.54
10.		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	67,540.48
Due To State of New Jersey	-	XXXXXXXXXX
	582,225.13	582,225.13

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

Line 2	93,750.00
Line 3	416,500.00
Line 4	8,750.00
Sub-Total	519,000.00
Less: Line 7	3,461.31
To Item 10, Sheet 22	515,538.69

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING (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
		XXXXXXXXXX
Balance December 31, 2013	-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013	-	-

Signature of Tax Collector

License #

Date

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

	YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		78,961,042.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		-
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		27,340,646.46
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		5,465,389.00
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		495,497.49
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by [] [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2013. ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2014 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	-	Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
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		

To print for AFS with no DIV/0! - Click Suppress

To print for Budget filing, click Unsuppress to reveal #s.

ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

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

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

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

Total \$ _____

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

4. Cash Required \$ _____

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

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			563,311.28	XXXXXXXXXX
A. Taxes	83102-00	70,223.63	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	493,087.65	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	831.09
B. Tax Title Liens		83106-00	XXXXXXXXXX	4,649.82
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes			83110-00	54,915.59
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	
B. Tax Title Liens - Transfers from Taxes		83107-00		XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	612,745.96
8. Totals			618,226.87	618,226.87
9. Balance Brought Down			612,745.96	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	197,622.78
A. Taxes	83116-00	84,079.39	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	113,543.39	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale			83118-00	4,279.17
12. 2013 Taxes Transferred to Liens			83119-00	131,065.90
13. 2013 Taxes			83123-00	128,652.70
14. Balance December 31, 2013			XXXXXXXXXX	679,120.95
A. Taxes	83121-00	168,881.44	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	510,239.51	XXXXXXXXXX	XXXXXXXXXX
15. Totals			876,743.73	876,743.73

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 32.25%

17. Item No. 14 multiplied by percentage shown above is 219,030.04 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	865,625.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXXX	865,625.00
		865,625.00	865,625.00

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	
19. 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>	Amount Dec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013	Balance as at <u>Dec. 31, 2013</u>
NOT APPLICABLE				
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<u>Sub-total Current Fund</u>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	NOT APPLICABLE	_____	\$ _____	_____
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	XXXXXXXX	23,708,000.00	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	2,250,000.00	XXXXXXXX	
Outstanding December 31, 2013	80033-04	21,458,000.00	XXXXXXXX	
		23,708,000.00	23,708,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 2,323,000.00
2014 Interest on Bonds *		80033-06	727,456.76	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
NOT APPLICABLE				
Outstanding December 31, 2013	80033-10	-	XXXXXXXX	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033-11	\$
2014 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 727,456.76

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				
Total	-	-		

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
(MUNICIPAL) Green Trust LOAN**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	639,860.88	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	95,446.78	XXXXXXXX	
Outstanding December 31, 2013	80033-04	544,414.10	XXXXXXXX	
		639,860.88	639,860.88	
2014 Loan Maturities			80033-05	\$ 81,484.53
2014 Interest on Loans			80033-06	\$ 10,403.88
Total 2014 Debt Service for Green Trust Loan			80033-13	\$ 91,888.41
LOAN				
Outstanding January 1, 2013	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
NOT APPLICABLE				
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
NOT APPLICABLE				
Total	-	-		
	80033-14	80033-15		

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

TYPE I 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 I SCHOOL SERIAL BOND			
Outstanding January 1, 2013 80034-06	XXXXXXXXXX		
Issued 80034-07	XXXXXXXXXX		
Paid 80034-08		XXXXXXXXXX	
NOT APPLICABLE			
Outstanding December 31, 2013 80034-09	-	XXXXXXXXXX	
	-	-	
2014 Interest on Bonds * 80034-10	\$		
2014 Bond Maturities - Serial Bonds 80034-11		\$	
Total "Interest on Bonds - Type I School Debt Service" (*Items) 80034-12		\$	-

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
NOT APPLICABLE				
Total 80035-	-	-		

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

NOT APPLICABLE	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.								
2. NOT APPLICABLE								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

Sheet 33

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

80051-01

80051-02

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

Memo: Refunding Bond Anticipation Notes should be separately listed and totaled.

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3. NOT APPLICABLE								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

Sheet 34

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

80051-01

80051-02

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2. NOT APPLICABLE			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1.			
2. NOT APPLICABLE			
3.			
4.			
5.			
Sub-total			
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 a code number.	Balance - January 1, 2013		2013 Authorizations	Prior Year Encumbrance	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
TOTALS FROM SHEET 35A	2,029,315.59	4,528.80	2,616,000.00	2,371,843.75	2,721,328.51		1,815,159.63	2,485,200.00
	2,029,315.59	4,528.80	2,616,000.00	2,371,843.75	2,721,328.51	-	1,815,159.63	2,485,200.00

Sheet 35

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

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

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Dec. 31, 2012		Prior Year Encumbrances	2013 Authorization		Paid or Charged	Dec. 31, 2013	
				Funded	Unfunded		Capital Improvement Fund	Deferred Charges to Future Taxation Unfunded		Funded	Unfunded
<u>General Improvements:</u>											
10-2004	Various Capital Improvements	05/26/04	\$ 4,467,155.00	\$ 17,116.03	\$ 797.00	\$	\$	\$	\$	\$ 17,913.03	\$
15-2006	Improvements to Park & Recreation Facilities	03/23/06	75,000.00	1,647.13						1,647.13	
33-2006	Various Capital Improvements	09/14/06	3,000,000.00	3,957.50						3,957.50	
37-2007	Tennis Courts and In-Line Hockey Park	10/09/07	205,000.00	258.14	3,731.80					3,989.94	
09-2012	Various Capital Improvements	05/23/12	7,000,000.00	2,006,336.79		2,371,843.75			2,721,328.51	1,656,852.03	
36-2013	Various Capital Improvements	12/11/13	2,616,000.00				130,800.00	2,485,200.00		130,800.00	2,485,200.00
				<u>\$ 2,029,315.59</u>	<u>\$ 4,528.80</u>	<u>\$ 2,371,843.75</u>	<u>\$ 130,800.00</u>	<u>\$ 2,485,200.00</u>	<u>\$ 2,721,328.51</u>	<u>\$ 1,815,159.63</u>	<u>\$ 2,485,200.00</u>
Disbursed									\$ 2,362,880.48		
Reserve for Encumbrances									<u>358,448.03</u>		
									<u>\$ 2,721,328.51</u>		

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXXX	55,595.28
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03	50,000.00	XXXXXXXXXX
Balance December 31, 2013	80029-04	5,595.28	XXXXXXXXXX
		55,595.28	55,595.28

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013			_____
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A)			_____
3. Amount of Bonds Issued Under Item 1 Maturing in 2014			_____
4. Amount of Interest on Bonds with a Covenant - 2014 Requirement		NOT APPICABLE	_____
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 \$ 140,574,864.37
- 2. Amount of Item 1 Collected in 2013 (*) \$ 140,033,464.41
- 3. Seventy (70) percent of Item 1 \$ 98,402,405.06

(*) 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 - - 140,574,864.37 = \$ 5,622,994.57

E.	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ _____	\$ <u>16,798.71</u>	\$ <u>16,798.71</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____ -	\$ _____ -
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____ -	\$ _____ -

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

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

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

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

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1 & 1a, 1b, 1c	Certification and Affidavit
1d	Report of Federal & State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance--Current Fund
4.	Trial Balance--Public Assistance Fund
5.	Trial Balance--Federal and State Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance--Capital Fund
9, 9a, 9b, 9c	Cash Reconciliation
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11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Tax
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2013 Operations--Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	"Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2011
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
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33.	Debt Service for Notes (Other than Assessment Notes)
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35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2013
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
UTILITIES ONLY	
40.	Instructions
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