### SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

### **UTILITIES ONLY**

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2013, please observe instructions of Sheet 2.

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

### POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS OF 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
WATER OPERATING		
Cash - Treasurer	\$ 80,774.09	\$
Cash - Collector	1,031.35	
Cash - Change Fund	25.00	
Consumer Accounts Receivable	8,801.07	
Amount Due from Water Capital Fund	671.31	
Appropriation Reserves		16,937.60
Reserve for Encumbrances		6,677.30
		23,614.90 "
Reserve for Receivables		8,801.07
Fund Balance		58,886.85
	\$ 91,302.82	\$ 91,302.82
WATER CAPITAL		
Cash	\$ 231,601.31	\$
Fixed Capital	2,055,902.00	
Capital Improvement Fund		170,959.00
Amount Due to Water Operating Fund		671.31
Reserve for Amortization		2,055,902.00
Fund Balance		59,971.00
	\$ 2,287,503.31	\$ 2,287,503.31

### POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

### IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS OF DECEMBER 31, 2013

Title of Account	Debit	Credit
	-	
NA		
	II .	He had the state of the state o

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

Title of Liability to Which Cash	Audit	ì	RECI	RECEIPTS			Disbursements	Balance
and Investments Are Pledged	Dec. 31, 2012	Assessments and Liens	Operating Budget					Dec. 31, 2013
Assessment Serial Bond Issues:	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
				N/A				
Assessment Bond Anticipation Note Issues:	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Other Liabilities								
Total Surplus								
* Less Assets "Unfinanced"	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX

### STATEMENT OF WATER UTILITY BUDGET - 2013 BUDGET REVENUES

Source			Budget		Realized in Cash	Excess Deficit	
Operating Surplus Anticipated	91301 -	\$	55,604.00	\$	55,604.00	\$	_
Operating Surplus Anticipated with Con Director of Local Government	nsent of 91302 -						
Rents	91303 -		203,000.00		212,136.96	9,	136.96
Fire Hydrant Service	91304 -						
Miscellaneous	91305 -		500.00		10,871.73	10,	371.73
Added by N.J.S. 40A:4-87: (List)		X	XXXXXXXX	,	xxxxxxxxx	xxxxxx	XXX
Subtotal			259,104.00		278,612.69	19	,508.69
Deficit (General Budget) **	91306 -						
	91037 -	\$	259,104.00	\$	278,612.69	\$ 19	,508.69

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

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:			XXXXXXXXX		
Adopted Budget				259,104.00	
Added by N.J.S. 40A:4-87					
Emergency					
Total Appropriations				259,104.00	
Add: Overexpenditures (see footnote)					
Total Appropriations and Overexpenditures			\$	259,104.00	
Deduct Expenditures:					
Paid or Charged	\$	227,166.40			
Reserved		16,937.60		,	
Surplus (General Budget) **					
Total Expenditures				244,104.00	
Unexpended Balances Canceled (see footnote)			\$	15,000.00	

### FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item. RE: UNEXPENDED BALANCES 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 Canceled".

### STATEMENT OF 2013 OPERATION WATER UTILITY

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

Section 2 should be filled out in every case.

### **SECTION 1:**

Revenue Realized:	xxxxxxxxx
Budget Revenue (Not Including "Deficit (General Budget)")	
Miscellaneous Revenue Not Anticipated	
2012 Appropriation Reserves Canceled *	
NA	
Total Revenue Realized	"
Expenditures:	xxxxxxxxx
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx
Paid or Charged	
Reserved	
Expended without Appropriation	
Cash Refund of Prior Year's Revenue	
Overexpenditure of Appropriation Reserves	
Total Expenditures  Less: Deferred Charges Included in Above "Total Expenditures"	
Total Expenditures - As Adjusted	
Excess	
Budget Appropriation - Surplus (General Budget) **  Remainder = Balance of "Results of 2013 Operation"  ("Excess in Operations" - Sheet 46)	
Deficit	
Anticipated Revenue - Deficit (General Budget) **  Remainder = Balance of "Results of 2013 Operation"  ("Operating Deficit - to Trail Balance" - Sheet 46)	

### 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 Utility for 2012:

2012 Appropriation Reserves Cancelled in 2013	\$ 22,467.49	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	-	
* Excess (Revenue Realized)		\$ 22,467.49

<sup>\*\*</sup> Items must be show in same amounts on Sheet 44.

### **RESULTS OF 2013 OPERATION - WATER UTILITY**

	9.0		Debit		Credit
Excess of Anticipated Revenues		XX	(XXXXXXX	\$	19,508.69
Unexpended Balances of Appropriations		XX	xxxxxxx		15,000.00
Miscellaneous Revenue Not Anticipated		XX	xxxxxxx		962.67
Unexpended Balances of 2012 Appropriation Reserves *		XX	xxxxxxxx		22,467.49
Deficit in Anticipated Revenue				хх	xxxxxxx
				xx	xxxxxxx
Operating Deficit Balance - to Trial Balance		XX	xxxxxxxx		
Excess in Operations - to Operating Surplus	80013-14		57,938.85	хх	xxxxxxx
* See restriction in amount on Sheet 45, SECTION 2		\$	57,938.85	\$	57,938.85

### **OPERATING SURPLUS - WATER UTILITY**

		Debit	(	Credit
Balance January 1, 2013	XX	(XXXXXXXX	\$	56,552.00
Excess in Results of 2013 Operations	X	xxxxxxx		57,938.85
Amount Appropriated in 2013 Budget - Cash	\$	55,604.00	XXX	xxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services			XXX	XXXXXXX
Balance December 31, 2013		58,886.85	xxx	xxxxxx
	\$	114,490.85	\$	114,490.85

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

Cash	\$	81,830.44
Investments		
Interfund Accounts Receivable		671.31
Subtotal	\$	82,501.75
Deduct Cash Liabilities Marked with "C" on Trial Balance		23,614.90
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		58,886.85
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
	\$	58,886.85

<sup>#</sup> MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.

<sup>\*</sup> In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities.

### SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$ 9,589.51
Increased by:		
Water Rents Levied		222,270.33
Decreased by:		
Collections	\$ 223,058.77	
Overpayments Applied	\$	
Transfer to Water Liens	\$	
Other	\$	
		\$ 223,058.77
Balance December 31, 2013		\$ 8,801.07
SCHEDULE OF WATER U	TILITY LIENS	
Balance December 31, 2012		
		\$
		\$
Increased by:		\$
	\$	\$
Increased by:	\$ \$	\$
Increased by:  Transfer from Accounts Receivable		\$
Increased by:  Transfer from Accounts Receivable  Penalties and Costs	\$	\$
Increased by:  Transfer from Accounts Receivable  Penalties and Costs	\$	
Increased by:  Transfer from Accounts Receivable  Penalties and Costs  Other	\$	
Increased by:  Transfer from Accounts Receivable Penalties and Costs Other  NA  Decreased by:	\$	
Increased by:  Transfer from Accounts Receivable Penalties and Costs Other  NA  Decreased by: Collections	\$ \$	
Increased by:  Transfer from Accounts Receivable Penalties and Costs Other  NA  Decreased by:	\$	\$
Increased by:  Transfer from Accounts Receivable Penalties and Costs Other  NA  Decreased by: Collections	\$ \$	

### DEFERRED CHARGES - MANDATORY CHARGES ONLY - WATER UTILITY FUND

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

Caused by	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as of Dec. 31, 2013
1. Emergency Authorization - *	\$	\$	\$	\$
Emergency Authorizations -     Schools	\$	\$	\$	\$
3.	\$\$	\$	\$	\$
4.	\$\$	\$ NA	\$\$	\$
5.	\$\$	\$	\$\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	_ \$	\$	\$	\$
10.	\$	\$	\$\$	\$
<u>Date</u>		Purpose		Amount \$
2.				\$
3.		N/A		\$
4.				\$
				\$
JUDGEMENTS ENTER				ATISFIED  Appropriated for
In favor of	On Account of	Date <u>Entered</u>	Amount	in Budget of Year 2014
1			_ \$	
2.		N/A	\$\$	
3			\$\$	

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

### WATER UTILITY ASSESSMENT BONDS

				2014 Debt
		Debit	Credit	Service
Outstanding January 1, 2013		xxxxxxxxx		
Issued		xxxxxxxxx		
	N/A			
Paid			xxxxxxxxx	
Outstanding December 31, 2013		-	xxxxxxxxx	
		\$ -	\$ -	
2014 Bond Maturities - Assessment Bo	nds			\$ -
2014 Interest on Bonds *			\$ -	
WATER UTI	LITY CARIT	TAL PONDS		
Outstanding January 1, 2013	LITT CAPIT	XXXXXXXXXX		
Issued		XXXXXXXXX		
Paid			xxxxxxxxx	
	N/A		70000000	
Outstanding December 31, 2013			xxxxxxxxx	
outstanding Doosmast or, 2010			700000000	
2014 Bond Maturities - Capital Bonds				\$
2014 Interest on Bonds *			\$	
				-
INTEREST C	ON BONDS	- WATER UTILI	TY BUDGET	
2013 Interest on Bonds (* Items)			\$	
Less: Interest Accrued to 12/31/2013 (7	Trial Balance)		\$	
Subtotal		N/A	\$	1
Add: Interest to be Accrued as of 12/31	/2014		\$	
Required Appropriation 2014				\$
	F BONDS	ISSUED DURIN	G 2013	
	2014	Amount	Date of	Interest
Purpose	Maturity	Issued	Issue	Rate
		N/A		
Total				

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

<b>WATER UTILIT</b>	Υ	LOAN

				2014 Debt
		Debit	Credit	Service
Outstanding January 1, 2013		xxxxxxxxx		
Issued		xxxxxxxxx		
	N/A			
Paid			xxxxxxxxx	
Outstanding December 31, 2013			xxxxxxxxx	
2014 Loan Maturities				\$
2014 Interest on Loans			\$	
WATER UTIL	ITY	LOAN		
Outstanding January 1, 2013		XXXXXXXXX	\$	
Issued		XXXXXXXXXX	-	
Paid		AAAAAAAA	xxxxxxxxx	
Tara	N/A		AAAAAAAAA	
Outstanding December 31, 2013		\$	xxxxxxxxx	
		\$ -	\$	
2014 Loan Maturities			JL*	\$
2014 Interest on Loan			\$	
			JL <del>*</del>	J
INTEREST	ON LOANS	- WATER UTILI	TY BUDGET	
2013 Interest on Bonds (* Items)			\$	
Less: Interest Accrued to 12/31/2013 (	Trial Balance)		\$	
Subtotal		N/A	\$	
Add: Interest to be Accrued as of 12/3	1/2014		\$	
Required Appropriation 2014				\$
	OF LOANS I	SSUED DURING	G 2013	11
	2014	Amount	Date of	Interest
Purpose	Maturity	Issued	Issue	Rate
		N/A		
Total				

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

	Original	Crizin	Amount	ato	Opto	4 tapping N100	- tagmoni poo	
Title or Purpose of Issue	Amount	Date of	Outstanding	of	of	For For	For	
	penssi	lssue *	Dec. 31, 2013	Maturity	Interest	Principal	Interest **	
1.	49							
2.								
3.								
4.								
5.								
6.								
7.			N/A					
8.								
.6								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Total								

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

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

the original amount issued annually.

'See Sheet 33 for clarification of "Original Date of Issue".

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET

2014 Interest on Notes

Less: Interest Accrued to 12/31/2012 (Trial Balance)

Subtotal

Add: Interest to be Accrued as of 12/31/2014

Required Appropriation - 2014

(Do not crowd - add additional sheets)

### DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Original	Original	Amount of Note	Date	Rate	2014 Budget F	Requirement	Interest
Title or Purpose of Issue	Amount Issued	Date of Issue *	Outstanding Dec. 31, 2013	of Maturity	of Interest	For For Principal Interest **	For Interest **	Computed to (Insert Date)
+								
2.								
9.								
4								
5.								
9.			A/A					
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								W.
15.								
16.								

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"

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.

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

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

quirement	For Interest/Fees													
2014 Budget Requirement	For Principal													
Amount of Lease	Obligations Outstanding December 31, 2013							N/A						
	Purpose	1.	2.	3.	4.	5.	6.	7.						Total

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

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

### WATER UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	\$ 160,959.00
Received from 2013 Budget Appropriation *	xxxxxxxxx	10,000.00
	xxxxxxxxx	
Improvements Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		XXXXXXXXX
Balance December 31, 2013	170,959.00	xxxxxxxxx
	\$ 170,959.00	\$ 170,959.00

### WATER 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 *	xxxxxxxxx	
Appropriated to Finance Improvement Authorization	N/A	xxxxxxxxx
		xxxxxxxxx
Balance December 31, 2013		XXXXXXXXX

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

### **UTILITY FUND**

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

### **UTILITIES ONLY**

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

### WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR - 2013

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	\$ 59,971.00
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorization Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorization		XXXXXXXXX
Appropriated to 2013 Budget Revenue		xxxxxxxxx
Balance December 31, 2013	59,971.00	xxxxxxxxx
	\$ 59,971.00	\$ 59,971.00

### **POST CLOSING**

TRIAL BALANCE - \_\_\_\_\_ UTILITY FUND

### AS OF 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
N/A		
	100	

(Do not crowd - add additional sheets)

### POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

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

Title of Account Debit Credit N/A

(Do not crowd - add additional sheets)

ANALYSIS OF

### UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to Which Cash	Audit		REC	RECEIPTS			Disbursements	Balance
and Investments Are Pledged	Dec. 31, 2012	Assessments and Liens	Operating Budget					Dec. 31, 2013
Assessment Serial Bond Issues:	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
				N/A				ē.
Assessment Bond Anticipation Note Issues:	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Other Liabilities								
Total Surplus								
* Less Assets "Unfinanced"	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX

### **BUDGET REVENUES**

Source	Budget	Realized in Cash	Excess or Deficit*
Operating Surplus Anticipated 01 Operating Surplus Anticipated with Consent of Director of Local Government 02			
Rents			
Fire Hydrant Service			
Miscellaneous			
	NA		
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	xxxxxxxxx	XXXXXXXXXX
Subtotal			
Deficit (General Budget) ** 07			
08			

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

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXX
Adopted Budget		
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		
Add: Overexpenditures (see footnote)		
Total Appropriations and Overexpenditures		
Deduct Expenditures:	NA	
Paid or Charged		
Reserved		
Surplus (General Budget) **		
Total Expenditures		
Unexpended Balances Canceled (see footnote)		

### FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item. RE: UNEXPENDED BALANCES 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 Canceled".

### STATEMENT OF 2013 OPERATION UTILITY

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

Section 2 should be filled out in every case.

### **SECTION 1:**

Revenue Realized:	XXXXXXXXX
Budget Revenue (Not Including "Deficit (General Budget)")	
Miscellaneous Revenue Not Anticipated	
2012 Appropriation Reserves Canceled *	
NA	
Total Revenue Realized	
Expenditures:	xxxxxxxxx
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx
Paid or Charged	
Reserved	
Expended without Appropriation	
Cash Refund of Prior Year's Revenue	
Overexpenditure of Appropriation Reserves	
Total Expenditures  Less: Deferred Charges Included in  Above "Total Expenditures"	
Total Expenditures - As Adjusted	
Excess	
Budget Appropriation - Surplus (General Budget) ** Remainder = Balance of "Results of 2013 Operation" ("Excess in Operations" - Sheet 46)	
Deficit	
Anticipated Revenue - Deficit (General Budget) ** Remainder = Balance of "Results of 2013 Operation" ("Operating Deficit - to Trail Balance" - Sheet 46)	

### 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 Utility for 2012:

### NA

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

<sup>\*\*</sup> Items must be show in same amounts on Sheet 44.

### RESULTS OF 2013 OPERATION - \_\_\_\_\_ UTILITY

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

### OPERATING SURPLUS - \_\_\_\_\_ UTILITY

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

### ANALYSIS OF BALANCE DECEMBER 31, 2013 (FROM \_\_\_\_\_ UTILITY - TRIAL BALANCE)

Cash		
Investments		
Interfund Accounts Receivable		
Subtotal	NA	
Deduct Cash Liabilities Marked with "C" on Trial Balan	ce	
Operating Surplus Cash or (Deficit in Operating	Surplus Cash)	
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		

<sup>#</sup> MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 BUDGET.

<sup>\*</sup> In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities.

### UTILITY ACCOUNTS RECEIVABLE SCHEDULE OF \_ Balance December 31, 2012 \$ Increased by: \_\_\_\_\_ Rents Levied \$ NA Decreased by: Collections Overpayments Applied Transfer to \_\_\_\_\_ Liens Other \$ Balance December 31, 2013 \$ SCHEDULE OF \_\_\_\_\_ LIENS Balance December 31, 2012 \$ Increased by: Transfer from Accounts Receivable Penalties and Costs Other \$

NA

\$

\$

Decreased by:

Other

Collections

Balance December 31, 2013

Sheet 61

### **DEFERRED CHARGES**

- MANDATORY CHARGES ONLY -

### **UTILITY FUND**

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

Amount

Caused by	Dec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 <u>Budget</u>	Amount Resulting from 2013	Balance as of Dec. 31, 2013
1. Emergency Authorization - *	\$	\$	\$\$	\$
Emergency Authorizations -     Schools	\$	\$	\$	\$
3.	\$	\$	\$	\$
4.	\$	\$ NA	\$	\$
5.	\$	\$	\$	\$\$
6.	\$	\$	\$\$	\$\$
7.	\$	\$	\$\$	\$
8.	\$	\$	\$\$	\$
9.	\$	\$	\$	\$\$
10.	\$	\$	\$\$	\$
<u>Date</u> 1		Purpose		Amount \$
2				_ '
2				\$
3		N/A		
				\$\$
				\$\$ \$
4				\$ \$ \$ \$
45JUDGEMENTS ENTERE	D AGAINST M	UNICIPALITY Date	Y AND NOT SA	\$ \$ \$ \$ ATISFIED  Appropriated for in Budget of
4. 5. JUDGEMENTS ENTERE	D AGAINST M	UNICIPALITY	AMOUNT SA	\$ \$ \$ \$  XTISFIED  Appropriated for in Budget of Year 2014
4.  5.  JUDGEMENTS ENTERE  In favor of  1.	D AGAINST M	Date Entered	Amount	\$ \$ \$ \$  XTISFIED  Appropriated for in Budget of Year 2014
4. 5. JUDGEMENTS ENTERE	On Account of	Date Entered	Amount  \$	\$ \$ \$ \$  XTISFIED  Appropriated for in Budget of Year 2014

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

UTILITY ASSESSMENT BONDS

		Debit	Credit	2014 Debt Service
			Orealt	Jervice
Outstanding January 1, 2013		XXXXXXXXXX		-
Issued		XXXXXXXXX		
	N/A			
Paid			xxxxxxxxx	
Outstanding December 31, 2013		_	XXXXXXXXX	
outstanding bookinson on, 2010		\$ -	\$ -	
2014 Bond Maturities - Assessment Bonds	ا 3		1	\$ .
2014 Interest on Bonds *			\$ -	
UT	ILITY CA	PITAL BONDS		
Outstanding January 1, 2013		XXXXXXXXX		
Issued		XXXXXXXXX		
Paid			XXXXXXXXX	
	N/A			
	IN/A			-
Outstanding December 31, 2013			XXXXXXXXXX	-
				-
2014 Bond Maturities - Capital Bonds				\$
2014 Interest on Bonds *			\$	
INTEREST ON BO	ONDS	UТ	ILITY BUDGET	
2013 Interest on Bonds (* Items)			\$	
Less: Interest Accrued to 12/31/2013 (Tria	l Balance)		\$	
Subtotal		N/A	\$	
Add: Interest to be Accrued as of 12/31/20	14		\$	
Required Appropriation 2014				\$
LIST OF	BONDS I	SSUED DURIN	G 2013	
Durnaga	2014	Amount	Date of	Interest
Purpose	Maturity	Issued	Issue	Rate
		NI/A		
		N/A		
Total				

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

\_\_\_\_\_ UTILITY LOAN

					2014 Debt
			Debit	Credit	Service
Outstanding January 1, 2013			xxxxxxxxx		
Issued			xxxxxxxxx		
	N/A	1			
Paid				xxxxxxxxx	
Outstanding December 31, 2013				xxxxxxxxx	
2014 Loan Maturities					\$
2014 Interest on Loans				\$	
		TILI	TY LOAN	I	-
Outstanding January 1, 2013			XXXXXXXXX	\$	
Issued			XXXXXXXXX		
Paid	NI/A			XXXXXXXXX	
	N/A	1			
Outstanding December 31, 2013			\$	xxxxxxxxx	
			\$ -	\$	
2014 Loan Maturities					\$
2014 Interest on Loan				\$	
INTEREST O	N LOAN	s	UTIL	LITY BUDGET	
2013 Interest on Bonds (* Items)				\$	
Less: Interest Accrued to 12/31/2013 (	Trial Balan	nce)		\$	
Subtotal			N/A	\$	
Add: Interest to be Accrued as of 12/3	1/2014			\$	
Required Appropriation 2014					\$
LIST	OF LOAN	NS I	SSUED DURING	G 2013	
	2014		Amount	Date of	Interest
Purpose	Maturi	ty	Issued	Issue	Rate
			N/A		
Total	s 1	_	\$ -		
, otal	-		7		JL

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

	Original	Original	Amount of Note	Date	Rate	2014 Budget F	Requirement	
Title or Purpose of Issue	Amount Issued	Date of Issue *	Outstanding Dec. 31, 2013	of Maturity	of Interest	For For Principal Interest **	For Interest **	
1.	€							
2.								
3.								
4.			NA					
5.								
9.								
7.								
89								
9.								
10.								
Total	₽		· \$					

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

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

the original amount issued annually.

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2014 Interest on Notes	ક
Less: Interest Accrued to 12/31/2012 (Trial Balance)	s
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2014	\$
Required Appropriation - 2014	\$

(Do not crowd - add additional sheets)

### DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

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"

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.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	ses								
equirement	For Interest/Fe								
2014 Budget Requirement	For Principal								
Amount of Lease	Obligations Outstanding December 31, 2013								
	Purpose				NA				
	ш.								

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Unfunded Cancelled Cancell	IMPROVEMENTS Specify each authorization by purpose. Do	Balance-January 1, 2013	2013	o do de	70 00 20 20 20 20 20 20 20 20 20 20 20 20	41. 0	Balance - Dece	Balance - December 31, 2013
AN A		Funded Unfunded	Aumonzanons	Encumbrances	Expended	Authorizations Cancelled	Funded	Unfunded
<b>A</b>								
AN A								
AN A								
<b>A</b>								
AN A								
AN A								
AN A								
AN CONTRACTOR OF THE PROPERTY								
			AN					

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

### \_UTILITY CAPITAL FUND

### SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

### \_\_\_\_\_ 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 *	XXXXXXXXX	
Appropriated to Finance Improvement Authorization	N/A	xxxxxxxxx
		XXXXXXXXX
Balance December 31, 2013		XXXXXXXXX
Balance December 31, 2013		

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

### **UTILITY FUND**

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

### **UTILITIES ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
		N/A		
		N/A		
Total	\$ -	\$ -	\$ -	\$ -

### \_\_\_\_\_ UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

**YEAR - 2013** 

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorization Canceled	xxxxxxxxx	
N/A		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriated to 2013 Budget Revenue		XXXXXXXXX
Balance December 31, 2013	-	xxxxxxxxx
	\$ -	\$ -