

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

POPULATION LAST CENSUS 11,233

NET VALUATION TAXABLE 2013 \$2,226,901,000.00

MUNICODE 0721

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

ANNUAL FINANCIAL STATEMENTS 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 West Caldwell, County of Essex

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 34, 49 to 51 and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature _____
Joseph J. Faccone

Title Registered Municipal Accountant #100

(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 certify that I, Nikole Monroig, am the Chief Financial Officer, License # N-915, of the Township of West Caldwell, County of Essex 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 30 Clinton Road, West Caldwell, New Jersey 07006

Phone Number (973) 226-2300

Fax Number (973) 226-2396

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 West Caldwell 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 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:

 Joseph J. Faccione
 (Registered Municipal Accountant #100)

 Samuel Klein and Company
 (Firm Name)

 550 Broad Street, 11th Floor
 (Address)

 Newark, New Jersey 07102
 (Address)

 (973) 624-6100
 (Phone Number)

Certified by me

this 20th day of February, 2014

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

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

Printed name: Robert McLoughlin

Signature: _____

Certificate #: 004923

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 the 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 or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
9. The municipality has not applied for Extraordinary Aid for 2014.

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

Municipality: Township of West Caldwell

Chief Financial Officer: Nikole Monroig

Signature: _____

Certificate #: N-915

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet ALL 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: _____

22-6002391

Fed. I.D. #

Township of West Caldwell

Municipality

Essex

County

Report of Federal and State Financial Assistance

Expenditures of Awards

	Fiscal Year Ending:		<u>12/31/2013</u>
	(1)	(2)	(3)
	Federal Programs	State	Other Federal
	Expended	Programs	Programs
	(administered	Expended	Expended
	by the State)		
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$ <u> </u>	\$ <u>108,281.18</u>	\$ <u> </u>

Type of Audit required by OMB A-133 and OMB 98-07:

Single Audit

Program Specific Audit

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

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

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e. CMPTRA, Energy Receipts Tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Signature of Chief Financial Officer

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____

Title _____

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

NOTE:

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 2,225,409,700.00

SIGNATURE OF TAX ASSESSOR

Township of West Caldwell
MUNICIPALITY

Essex
COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Cash - Checking Account	5,659,356.51	
Cash - New Jersey Cash Management Fund	14,211.25	
Cash - Change Fund	450.00	
Sub-Total Cash	5,674,017.76	
Receivables and Other Assets With Full Reserves:		
Taxes Receivable	500,710.34	
Tax Title Liens	83,396.30	
Property Acquired for Taxes at Assessed Valuations	15,000.00	
Sewer Rents Receivable	309,403.39	
Other Accounts Receivable	16,096.43	
	924,606.46	
Deferred Charges:		
Special Emergency Authorization (N.J.S. 40A:4-55)	150,000.00	
Appropriation Reserves		814,929.17
Encumbrances Payable		157,885.86
Accounts Payable		1,800.00
Reserve for Revaluation		3,660.43
Reserve for Master Plan		800.69
Reserve for Tax Appeals		37,460.84
County Taxes Payable		28,448.37
Tax Overpayments		65,645.29
Sewer Rent Overpayments		664.76
Due to State of New Jersey		37.50
Local District School Taxes Payable		0.28
Due to Animal Control Trust Fund		2,461.80
Due to General Trust Fund		18,079.83
Due to General Capital Fund		2,097,114.64
Due to Water Operating Fund		523,632.74
Prepaid Taxes		394,931.65
	"C"	4,147,553.85
Special Emergency Note Payable		150,000.00

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:	(1)	\$	1,682.98
		x	<u>25%</u>
	(2)	\$	420.75
Municipal Public Defender Trust Cash Balance December 31, 2013:	(3)	\$	1,601.27

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P. O. Box 084, Trenton, NJ 08625).

Amount in excess of the amount expended: $3 - (1 + 2) =$ \$ 0.00

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

Chief Financial Officer: Nikole Monroig

Signature: _____

Certificate #: N-915

Date: _____

Schedule of Trust Fund Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2013</u>
1. <u>Handicapped Program</u>	\$ 249.96		\$ 150.00	\$ 99.96
2. <u>Parking Offenses Adjudication Act</u>	1,437.60	158.00		1,595.60
3. <u>Public Defender Fees</u>	2,684.25	600.00	1,682.98	1,601.27
4. <u>Contribution for Police Equipment</u>	372.88			372.88
5. <u>Centennial Fund</u>	5,723.00			5,723.00
6. <u>Outside Employment of Police</u>	1,540.05	24,738.37	24,125.88	2,152.54
7. <u>Recreation Department</u>	176,014.70	89,679.13	58,927.76	206,766.07
8. <u>Disposal of Forfeited Property - Police</u>	7,751.62	2,048.88	3,123.30	6,677.20
9. <u>Fire Penalty - Fire Prevention</u>	13,486.97	475.00		13,961.97
10. <u>Fire Penalty - Fire Department</u>	1,223.75	275.00		1,498.75
11. <u>Senior Citizen Programs</u>	47,144.16			47,144.16
12. <u>Redemption of Tax Title Liens</u>	228,610.31	163,960.66	392,570.97	
13. <u>Community Gardens</u>		1,050.00	135.98	914.02
14. <u>Kiwanis Oval</u>	11,805.00	28,340.00		40,145.00
15. <u>Snow Removal Trust</u>	26,214.00			26,214.00
16. <u>Municipal Alliance - Program Income</u>	11,497.81		11,497.81	
17. <u>Road Openings</u>		4,075.00		4,075.00
18. _____				
19. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals	\$ 535,756.06	\$ 315,400.04	\$ 492,214.68	\$ 358,941.42

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

N/A

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	Other			
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Surplus							
* Less Assets "Unfinanced"	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Totals							

* Show as red figure

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**POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,846,787.45	
Bonds and Notes Authorized but Not Issued		1,846,787.45
Cash - Checking Account	1,455,641.52	
Cash - Investment	572,908.68	
Sub-Total Cash	2,028,550.20	
Due from Current Fund	2,097,114.64	
Grants Receivable	72,802.60	
Deferred Charges to Future Taxation:		
Funded	575,000.00	
Unfunded	15,542,869.45	
Serial Bonds		575,000.00
Notes:		
Tax Appeal Refunding Notes		294,490.00
Bond Anticipation Notes		14,008,842.00
Improvement Authorizations:		
Funded		157,137.22
Unfunded		5,010,855.13
Capital Improvement Fund		24,825.78
Reserve for:		
Purchase of Senior Citizen Bus		5,000.00
Preliminary Costs		7,656.03
Grants Receivable		72,802.60
Sewer Pumping Station Improvements		45,661.78
Contributions for Recreation Equipment		3,777.40
Fuel Storage Improvements		50,206.80
Fund Balance		60,082.15
	22,163,124.34	22,163,124.34

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

	Number	
Current Fund:		
PNC Bank	80-4392-5165	1,116,200.87
PNC Bank	80-4329-4795	4,459,810.19
New Jersey Cash Management Fund	117-77224-171	14,211.25
Federal and State Grant Fund:		
PNC Bank	80-4392-5165	194,122.78
Animal Control Fund:		
PNC Bank	80-4392-4971	3,474.28
General Trust Fund:		
PNC Bank	80-4392-4939	(58,119.00)
PNC Bank	80-4392-4904	5,415.82
PNC Bank	80-4392-4963	3,103.25
PNC Bank	80-4392-4947	172,419.84
PNC Bank	80-4392-4955	125,959.50
Valley National Bank	383940692	105,211.26
Valley National Bank	5-163214-0	5,757.51
Bank of America - Developer's Escrow	999-026143	259,311.39
Lakeland Bank	619404023	60,514.26
General Capital Fund:		
Lakeland Bank	619403779	3,787,993.21
Lakeland Bank	619403760	572,605.99
Lakeland Bank	619403752	302.69
Water Operating Fund:		
PNC Bank	80-4392-4744	231,088.14
PNC Bank	80-4392-4752	21,498.29
Water Capital Fund:		
PNC Bank	80-4392-4728	135,503.34
Capital One Bank	419400 7029	26,302.79
Swimming Pool Operating Fund:		
Lakeland Bank	619403795	133,889.87
Lakeland Bank	619403809	405.95
Lakeland Bank	619404899	83,251.11
Sub-Total		11,460,234.58

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.

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Expended	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87		
<u>State Grants</u>					
Public Health Priority Funding	6,406.92				6,406.92
Clean Communities Program	8,162.89		19,258.52	12,796.03	14,625.38
Recycling Tonnage Grant	89,694.98	28,844.93		60,239.77	58,300.14
Drunk Driving Enforcement Fund	6,982.22	5,631.45		2,498.70	10,114.97
Special Legislative Grant	76,944.92				76,944.92
Body Armor Grant	6,513.98	2,776.71		2,535.00	6,755.69
Handicapped Recreation Opportunities Grant	2,992.91			2,992.91	
Statewide Livable Communities Grant	2,412.38				2,412.38
Municipal Alliance and Drug Abuse		35,625.00		23,014.85	12,610.15
2010 State Health Services Grant - Influenza A - H1N1 Virus	9,613.43			4,203.92	5,409.51
Totals	209,724.63	72,878.09	19,258.52	108,281.18	193,580.06

*** LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	XXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2013	XXXXXXXXXXXXXXXXXX	26,228,900.00
Paid	26,228,899.72	XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax) 85003-00	0.28	XXXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00		XXXXXXXXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	26,228,900.00	26,228,900.00

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE

N/A

	Debit	Credit
Balance January 1, 2013 85045-00	XXXXXXXXXXXXXXXXXX	
2013 Levy 81105-00	XXXXXXXXXXXXXXXXXX	
Interest Earned	XXXXXXXXXXXXXXXXXX	
Expended		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013 85046-00		XXXXXXXXXXXXXXXXXX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

N/A

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

REGIONAL HIGH SCHOOL TAX

N/A

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

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		XX	
County Taxes	80003-01	XXXXXXXXXXXXXXXXXXXX	0.01
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXXXXXXXXXXXX	8,991.82
2013 Levy:		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
General County	80003-03	XXXXXXXXXXXXXXXXXXXX	11,206,425.23
County Library	80003-04	XXXXXXXXXXXXXXXXXXXX	
County Health		XXXXXXXXXXXXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXXXXXXXXXXXX	357,695.14
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXXXXXXXXXXXX	28,448.39
Paid		11,573,112.22	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
County Taxes			XXXXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes		28,448.37	XXXXXXXXXXXXXXXXXXXX
		11,601,560.59	11,601,560.59

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXXXXXXXXXXXX	N/A
2013 Levy: (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Fire -	81108-00	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Sewer -	81111-00	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Water -	81112-00	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Garbage -	81109-00	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Total 2013 Levy	80003-07	XXXXXXXXXXXXXXXXXXXX	
Paid	80003-08		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013			XXXXXXXXXXXXXXXXXXXX

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

STATE LIBRARY AID

N/A

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

N/A

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

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

N/A

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

		Debit	Credit
Balance January 1, 2013	80004-05	XXXXXXXXXXXXXXXXXXXX	
State Library Aid Received in 2013	80004-06	XXXXXXXXXXXXXXXXXXXX	
Expended	80004-13		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80004-14		

N/A

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	685,000.00	685,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:			XXXXXXXXXXXXXXXXXX
Adopted Budget	4,733,711.00	4,916,794.06	183,083.06
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	19,258.52	19,258.52	
Total Miscellaneous Revenue Anticipated 80103-	4,752,969.52	4,936,052.58	183,083.06
Receipts from Delinquent Taxes 80104-	538,729.09	706,022.79	167,293.70
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	11,671,333.13	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
(c) Minimum Library Tax	779,665.87	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	12,450,999.00	12,862,630.85	411,631.85
	18,427,697.61	19,189,706.22	762,008.61

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXXXXXXXXXX	49,869,083.61
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Local District School Tax 80109-00	26,228,900.00	XXXXXXXXXXXXXXXXXX
Regional School Tax 80119-00		XXXXXXXXXXXXXXXXXX
Regional High School Tax 80110-00		XXXXXXXXXXXXXXXXXX
County Taxes 80111-00	11,564,120.37	XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	28,448.39	XXXXXXXXXXXXXXXXXX
Special District Taxes 80113-00		XXXXXXXXXXXXXXXXXX
Municipal Open Space Tax 80120-00		XXXXXXXXXXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXXXXXXXXXX	815,016.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	12,862,630.85	XXXXXXXXXXXXXXXXXX
* Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXXXXXXXXXX
* Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXXXXXXXXXX	
	50,684,099.61	50,684,099.61

* 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	18,408,439.09
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	19,258.52
Appropriated for 2013 (Budget Statement Item 9)	80012-03	18,427,697.61
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	18,427,697.61
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	18,427,697.61
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	16,797,752.44
Paid or Charged - Reserve for Uncollected Taxes	80012-09	815,016.00
Reserved	80012-10	814,929.17
Total Expenditures	80012-11	18,427,697.61
Unexpended Balances Canceled (see footnote)	80012-12	

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)

N/A

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

RESULTS OF 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXXXXXXXX	183,083.06
Delinquent Tax Collections	80013-02	XXXXXXXXXXXXXXXXXX	167,293.70
		XXXXXXXXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXXXXXXXXXX	411,631.85
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXXXXXXXX	225,992.52
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXXXX	
Unexpended Balance of 2012 Appropriation Reserves	80013-05	XXXXXXXXXXXXXXXXXX	406,518.97
Prior Interfunds Returned in 2013	80013-06	XXXXXXXXXXXXXXXXXX	2,084.70
Other Accounts Receivable Realized		XXXXXXXXXXXXXXXXXX	20,052.89
		XXXXXXXXXXXXXXXXXX	
		XXXXXXXXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance January 1, 2013	80013-07		XXXXXXXXXXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXXXXXXXX
Interfund Advances Originating in 2013	80013-12		XXXXXXXXXXXXXXXXXX
Prior Year Revenue Refunded		981.00	XXXXXXXXXXXXXXXXXX
Prior Year Paid Taxes Cancelled		6,162.26	XXXXXXXXXXXXXXXXXX
2012 Senior Citizens Disallowed		1,205.31	XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,408,309.12	XXXXXXXXXXXXXXXXXX
		1,416,657.69	1,416,657.69

**(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #		82101-00	\$ <u>50,261,157.49</u>
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	\$ <u>124,056.74</u>
5a. Subtotal 2013 Levy	\$ <u>50,385,214.23</u>		
5b. Reductions due to tax appeals**	\$ _____		
5c. Total 2013 Levy		82106-00	\$ <u><u>50,385,214.23</u></u>
6. Transferred to Tax Title Liens		82107-00	\$ <u>8,786.49</u>
7. Transferred to Foreclosed Property		82108-00	\$ _____
8. Remitted, Abated or Canceled		82109-00	\$ <u>11,093.16</u>
9. Discount Allowed		82110-00	\$ _____
10. Collected in Cash:			
In 2012	82121-00	\$ <u>530,749.57</u>	
In 2013 *	82122-00	\$ <u>49,243,334.04</u>	
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ <u>95,000.00</u>	
R.E.A.P. Revenue	82124-00	\$ _____	
Total to Line 14	82111-00	\$ <u><u>49,869,083.61</u></u>	
11. Total Credits			\$ <u><u>49,888,963.26</u></u>
12. Amount Outstanding December 31, 2013		83120-00	\$ <u>496,250.97</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	<u>98.97%</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>49,869,083.61</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ _____
To Current Taxes Realized in Cash (Sheet 17)	\$ <u>49,869,083.61</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 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.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

N/A

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22) \$ _____
LESS: Proceeds from Accelerated Tax Sale _____
NET Cash Collected \$ _____
Line 5c (sheet 22) Total 2013 Tax Levy \$ _____
Percentage of Collection excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is _____

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22) \$ _____
LESS: Proceeds from Tax Levy Sale (excluding premium) _____
Net Cash Collected \$ _____
Line 5c (sheet 22) Total 2013 Tax Levy \$ _____
Percentage of Collection Excluding Tax Levy 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	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	8,400.00	XXXXXXXXXXXXXXXXXX
Due To State of New Jersey		
2. Sr. Citizens Deductions Per Tax Billings	10,000.00	XXXXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	86,750.00	XXXXXXXXXXXXXXXXXX
4. Disabled Deductions Per Tax Billings	1,000.00	XXXXXXXXXXXXXXXXXX
5. Sr. Citizens Deductions Allowed By Tax Collector	250.00	
6. Veterans Deductions Disallowed by Tax Collector		2,250.00
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXXXXXX	750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXXXXXXXXXX	1,205.31
9. Received in Cash from State	XXXXXXXXXXXXXXXXXX	103,732.19
10. Sr. Citizens Deductions Allowed By Tax Collector 2012 Taxes		
11. Veterans Deductions Allowed By Tax Collector 2012 Taxes	1,500.00	
12. Balance December 31, 2013	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXXXXXX	
Due To State of New Jersey	37.50	XXXXXXXXXXXXXXXXXX
	107,937.50	107,937.50

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

Line 2	<u>10,000.00</u>
Line 3	<u>86,750.00</u>
Line 4	<u>1,000.00</u>
Line 5	<u>250.00</u>
Sub-Total	<u>98,000.00</u>
Less: Line 6 and 7	<u>3,000.00</u>
To Item 10, Sheet 22	<u><u>95,000.00</u></u>

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXXXXXXXXXX	79,750.92
Taxes Pending Appeals	79,750.92	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXXXXXXXXXX	
Budget Appropriation			
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		42,290.08	XXXXXXXXXXXXXXXXXX
			XXXXXXXXXXXXXXXXXX
Balance December 31, 2013		37,460.84	XXXXXXXXXXXXXXXXXX
Taxes Pending Appeals *	37,460.84	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
		79,750.92	79,750.92

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013.

Signature of Tax Collector

License #

Date

ACCELERATED TAX SALE - CHAPTER 99

N/A

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			789,115.41	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83102-00	662,945.49	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00	126,169.92	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
2. Cancelled:				
A. Taxes		83105-00	xxxxxxxxxxxxxxxxxxxx	10,398.29
B. Tax Title Liens		83106-00	xxxxxxxxxxxxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens				
A. Taxes		83108-00	xxxxxxxxxxxxxxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxxxxxxxxxxxxxx	
4. Added Taxes			5,876.56	xxxxxxxxxxxxxxxxxxxx
5. Added Tax Title Liens				xxxxxxxxxxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxxxxxxxxxxxxx	(1) 2,666.71
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 2,666.71	xxxxxxxxxxxxxxxxxxxx
7. Balance Before Cash Payments				784,593.68
8. Totals			797,658.68	797,658.68
9. Balance Brought Down			784,593.68	xxxxxxxxxxxxxxxxxxxx
10. Collected:				706,022.79
A. Taxes	83116-00	651,297.68	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00	54,725.11	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
11. Interest and Costs - 2013 Tax Sale			498.29	xxxxxxxxxxxxxxxxxxxx
12. 2013 Taxes Transferred to Liens			8,786.49	xxxxxxxxxxxxxxxxxxxx
13. 2013 Taxes			496,250.97	xxxxxxxxxxxxxxxxxxxx
14. Balance December 31, 2013				584,106.64
A. Taxes	83121-00	500,710.34	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00	83,396.30	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
15. Totals			1,290,129.43	1,290,129.43

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 89.98%

17. Item No. 14 multiplied by percentage shown above is \$ 525,579.15 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	15,000.00	XXXXXXXXXXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXXXXXXXXXX
5A.	84102-00		XXXXXXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXXXXXXXX	
8. Sales		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXXXXXXXXXX	
13. Gain on Sales	84113-00		
14. Balance December 31, 2013	84114-00	XXXXXXXXXXXXXXXXXX	15,000.00
		15,000.00	15,000.00

CONTRACT SALES

N/A

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

MORTGAGE SALES

N/A

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

Analysis of Sale of Property: \$ _____
 * Total Cash Collected in 2013 (84125-00)

Realized in 2013 Budget _____

To Results of Operation (Sheet 19) _____

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST AND GENERAL CAPITAL FUNDS**
(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2012 Per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - Municipal *	\$ 110,000.00	\$ 110,000.00	\$	\$
2. Emergency Authorizations - Schools	\$	\$	\$	\$
3. Overexpenditure of Appropriation Reserves	\$	\$	\$	\$
4.	\$	\$	\$	\$
5.	\$	\$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	\$

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

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

<u>Date</u>	<u>Purpose</u>	<u>N/A Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>N/A Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxxxxxxxx	1,150,000.00	
Issued	80033-02	xxxxxxxxxxxxxxxx		
Paid	80033-03	575,000.00	xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-04	575,000.00	xxxxxxxxxxxxxxxx	
		1,150,000.00	1,150,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 575,000.00
2014 Interest on Bonds *		80033-06	\$ 21,562.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033-07	xxxxxxxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxxxxxxx	
Outstanding December 31, 2013	80033-10		xxxxxxxxxxxxxxxx	
2014 Bond Maturities - Assessment Bonds			80033-11	\$
2014 Interest on Bonds *		80033-12	\$	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 21,562.00

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				
	80033-14	80033-15		

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

N/A

GREEN ACRES LOANS

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

LOAN

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

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

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

N/A

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	XXXXXXXXXXXXXXXXXX		
Paid	80034-02		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	80034-03		XXXXXXXXXXXXXXXXXX	
2014 Bond Maturities - Term Bonds		80034-04	\$	
2014 Interest on Bonds *		80034-05	\$	

TYPE I SCHOOL SERIAL BOND

Outstanding January 1, 2013	80034-06	XXXXXXXXXXXXXXXXXX		
Issued	80034-07	XXXXXXXXXXXXXXXXXX		
Paid	80034-08		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	80034-09		XXXXXXXXXXXXXXXXXX	
2014 Interest on Bonds *		80034-10	\$	
2014 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (* Items)			80034-12	\$

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 150,000.00	\$ 1,500.00
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

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3

	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.	See Sheets 33a, 33b and 33c								
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total								

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

80051-01

80051-02

Memo: Type 1 School Notes should be separately listed and totaled.

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

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

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

(Do not crowd - add additional sheets)

TOWNSHIP OF WEST CALDWELL

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

B U D G E T

Ord. #	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 (Insert Date)
							For Principal	For Interest	
1470	Resurfacing of Memorial Park Tennis Courts	\$ 133,000.00	7/23/2003	\$ 42,400.00	5/1/2014	1.00%	*	\$ 341.56	5/1/2014
1474	Grading, Paving, Drainage and Ice Control on Certain Streets	118,750.00	7/23/2003	46,950.00	5/1/2014	1.00%	*	378.21	5/1/2014
1480	Expansion and Renovation of the Public Library and Municipal Building, Phase II	1,050,000.00	7/23/2003	812,800.00	5/1/2014	1.00%	*	6,547.56	5/1/2014
1490	Improvements to Various Fields for the Recreation Department	142,500.00	7/23/2003	51,000.00	5/1/2014	1.00%	*	410.83	5/1/2014
1501	Grading, Paving, Drainage and Ice Control on Certain Streets and Public Property	285,000.00	7/22/2004	189,200.00	5/1/2014	1.00%	*	1,524.11	5/1/2014
1511	Reconstruction of Johnson Avenue	95,000.00	7/22/2004	62,800.00	5/1/2014	1.00%	*	505.89	5/1/2014
1528	Purchase of Vehicles, Equipment and Building Improvements to Public Works Department	199,500.00	7/22/2004	151,600.00	5/1/2014	1.00%	*	1,221.22	5/1/2014
1531	Purchase of Computer Equipment and Fire Prevention Vehicle to Building and Fire Prevention Bureau	64,600.00	7/21/2005	27,200.00	5/1/2014	1.00%	*	219.11	5/1/2014
1537	Grading, Paving, Drainage and Ice Control on Certain Streets	199,500.00	7/21/2005	140,900.00	5/1/2014	1.00%	*	1,135.03	5/1/2014
1543	Purchase of Computer Equipment and Software for the Finance Department	33,250.00	7/21/2005	13,550.00	5/1/2014	1.00%	*	109.15	5/1/2014
1557	Paving, Drainage and Ice Control on Certain Streets	294,500.00	7/20/2006	220,200.00	5/1/2014	1.00%	*	1,773.83	5/1/2014
1563	Purchase of Vehicles and Equipment to Department of Public Works	125,400.00	7/20/2006	93,600.00	5/1/2014	1.00%	*	754.00	5/1/2014
1578	Computer Upgrades for Municipal Building	27,500.00	7/20/2006	13,200.00	5/1/2014	1.00%	*	106.33	5/1/2014
1579	Streetscape Improvements on Bloomfield Avenue	121,600.00	7/20/2006	113,650.00	5/1/2014	1.00%	*	915.51	5/1/2014
1581	Grading, Paving and Drainage of Various Streets	213,750.00	7/19/2007	168,550.00	5/1/2014	1.00%	*	1,357.76	5/1/2014
1582	Design, Expansion and Renovation of Fire Headquarters	142,500.00	7/19/2007	127,700.00	5/1/2014	1.00%	*	1,028.69	5/1/2014
1585	Improvements to Gasoline Storage Tanks	23,750.00	7/19/2007	20,150.00	5/1/2014	1.00%	*	162.32	5/1/2014
1587	Purchase Safety and Office Equipment for the Police Department	61,750.00	7/19/2007	34,150.00	5/1/2014	1.00%	*	275.10	5/1/2014
1588	Installation of Traffic Signal on Passaic Avenue and Terrace Place	92,150.00	7/19/2007	82,550.00	5/1/2014	1.00%	*	664.99	5/1/2014
1595	Purchase Office and Computer Equipment for the Building Department	38,950.00	7/19/2007	30,550.00	5/1/2014	1.00%	*	246.10	5/1/2014
1601	Improvements to Municipal Court and Police Headquarters	28,500.00	7/19/2007	22,500.00	5/1/2014	1.00%	*	181.25	5/1/2014
1606	Acquisition of Computer Equipment for Construction Office	25,650.00	7/19/2007	20,050.00	5/1/2014	1.00%	*	161.51	5/1/2014
1609	Purchase of Safety and Computer Equipment for the Police Department	90,000.00	7/17/2008	57,000.00	5/1/2014	1.00%	*	459.17	5/1/2014
1610	Purchase of Computer Equipment and Software for the Finance Department	30,000.00	7/17/2008	24,000.00	5/1/2014	1.00%	*	193.33	5/1/2014
	Sub-Total	<u>3,637,100.00</u>		<u>2,566,250.00</u>				<u>20,672.57</u>	

TOWNSHIP OF WEST CALDWELL

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Ord. #	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Prior Year Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed (Insert Date)
								For Principal	For Interest	
1611	Purchase of Vehicles, Equipment and Sewer System Improvements for the Department of Public Works	\$ 393,000.00	7/17/2008	\$ 336,000.00	5/1/2014	7/11/2013	1.00%	*	\$ 2,706.67	5/1/2014
1613	Grading, Paving and Drainage of Smull Avenue, Hickory Drive, Washington Avenue and Essex Place	261,250.00	7/17/2008	219,850.00	5/1/2014	7/11/2013	1.00%	*	1,771.01	5/1/2014
1629	Improvements to Various Municipal Buildings and Facilities	107,000.00	7/17/2008	89,900.00	5/1/2014	7/11/2013	1.00%	*	724.19	5/1/2014
1649	Purchase of Equipment, Sewer System Improvements and Various Improvements to Buildings and Facilities	500,000.00	11/25/2009	447,200.00	5/1/2014	7/11/2013	1.00%	*	3,602.44	5/1/2014
1652	Purchase of Mini-Pumper Fire Engine and Various Related Equipment	190,000.00	11/25/2009	170,000.00	5/1/2014	7/11/2013	1.00%	*	1,369.44	5/1/2014
1660	Reconstruction of Woodrow Place and Coolidge Avenue	209,000.00	11/25/2009	198,200.00	5/1/2014	7/11/2013	1.00%	*	1,596.61	5/1/2014
1459	Street Improvements on Bloomfield Avenue	18,979.84	7/15/2010	18,679.84	5/1/2014	7/11/2013	1.00%	*	150.48	5/1/2014
1491	Resurfacing of Ravine Avenue, Crossbrook Lane and Fairfield Avenue	12,147.18	7/15/2010	11,747.18	5/1/2014	7/11/2013	1.00%	*	94.63	5/1/2014
1532	Improvements to Recreation Fields	85,500.00	7/15/2010	81,000.00	5/1/2014	7/11/2013	1.00%	*	652.50	5/1/2014
1551	Reconstruction of Johnson Avenue - Section I	46,268.05	7/15/2010	45,068.05	5/1/2014	7/11/2013	1.00%	*	363.05	5/1/2014
1564	Reconstruction of Johnson Avenue - Section II	2,271.59	7/15/2010	2,171.59	5/1/2014	7/11/2013	1.00%	*	17.49	5/1/2014
1631	Reconstruction of Farrington Area Streets - Section II	31,434.09	7/15/2010	30,534.09	5/1/2014	7/11/2013	1.00%	*	245.97	5/1/2014
1633	Grading, Paving, Drainage and Ice Control on Certain Streets and Public Property	360,000.00	7/15/2010	341,000.00	5/1/2014	7/11/2013	1.00%	*	2,746.94	5/1/2014
1634	Acquisition of Vehicles and Equipment for Various Departments	532,000.00	7/15/2010	504,000.00	5/1/2014	7/11/2013	1.00%	*	4,060.00	5/1/2014
1643	Reconstruction of Dalewood Road Section I	260,000.00	7/15/2010	22,772.00	5/1/2014	7/11/2013	1.00%	*	183.44	5/1/2014
1653	Purchase and Installation of Computer Equipment to Create a Geographic Information System	119,000.00	7/15/2010	103,538.00	5/1/2014	7/11/2013	1.00%	*	834.06	5/1/2014
1657	Purchase a Safety Equipment for Police and Fire Departments	38,150.00	7/15/2010	33,850.00	5/1/2014	7/11/2013	1.00%	*	272.68	5/1/2014
1670	Reconstruction of Various Streets	494,249.25	7/15/2010	481,549.25	5/1/2014	7/11/2013	1.00%	*	3,879.15	5/1/2014
1667	Expansion and Renovation of the Fire Headquarters Building	2,375,000.00	4/25/2011	2,375,000.00	4/23/2014	4/23/2013	1.00%	*	23,750.00	4/23/2014
1701	Reconstruction of Various Streets	392,000.00	7/14/2011	392,000.00	5/1/2014	7/11/2013	1.00%	*	3,157.78	5/1/2014
1724	Reconstruction, Repair or Rehabilitation of Paving, Drainage Improvements, Sidewalk, Curbing, and Water System Improvements of Various Streets	1,378,000.00	7/12/2012	1,378,000.00	5/1/2014	7/11/2013	1.00%		11,100.56	5/1/2014
1670/1708	Reconstruction of Various Streets	115,635.50	4/24/2012	115,635.50	4/23/2014	4/23/2013	1.00%		1,156.36	4/23/2014
1674	Improvements to the West Caldwell Public Library Bathrooms	43,806.50	4/24/2012	43,806.50	4/23/2014	4/23/2013	1.00%		438.07	4/23/2014
	Sub-Total	7,964,692.00		7,441,502.00					64,873.51	

TOWNSHIP OF WEST CALDWELL

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Ord. #	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 (Insert Date)
							For Principal	For Interest	
1677	Acquisition of Vehicles, Equipment and Building Improvements	\$ 261,250.00	4/24/2012	\$ 261,250.00	4/23/2014	1.00%	\$	\$ 2,612.50	4/23/2014
1710	Purchase of Safety Equipment for Police and Fire Departments	237,350.00	4/24/2012	237,350.00	4/23/2014	1.00%		2,373.50	4/23/2014
1711	Technology Upgrades and Improvements	243,815.00	4/24/2012	243,815.00	4/23/2014	1.00%		2,438.15	4/23/2014
1712	Improvements to the West Caldwell Public Library	16,625.00	4/24/2012	16,625.00	4/23/2014	1.00%		166.25	4/23/2014
1713	Acquisition of Vehicles, Equipment and Building Improvements	342,000.00	4/24/2012	342,000.00	4/23/2014	1.00%		3,420.00	4/23/2014
1731	Purchase of Safety Equipment for Police and Fire Departments	68,400.00	4/23/2013	68,400.00	4/23/2014	1.00%		684.00	4/23/2014
1732	Improvements to the West Caldwell Public Library	665,000.00	4/23/2013	665,000.00	4/23/2014	1.00%		6,650.00	4/23/2014
1736	Purchase of Pumper Fire Apparatus	452,000.00	4/23/2013	452,000.00	4/23/2014	1.00%		4,520.00	4/23/2014
1739	Improvements to Various Fields for the Recreation Department	1,285,650.00	4/23/2013	1,285,650.00	4/23/2014	1.00%		12,856.50	4/23/2014
1741	Improvements to Kirkpatrick Sewer Pumping Station	429,000.00	4/23/2013	429,000.00	4/23/2014	1.00%		4,290.00	4/23/2014
1715	Tax Appeal Refunding Note	441,740.00	4/24/2012	294,490.00	4/23/2014	1.00%	147,240.00	2,944.90	4/23/2014
		<u>Total</u>		<u>\$ 14,303,332.00</u>			<u>\$ 147,240.00</u>	<u>\$ 128,501.88</u>	

*2014 Bond Sale

C O U N T Y

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

N/A

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

80051-01

80051-02

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

Assessment Notes with an original date of issue of December 31, 2009 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)

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SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
	Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

S h e e t 3 4 a

TOWNSHIP OF WEST CALDWELL
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

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06
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05

	Number	Ordinance Date	Amount	Balance Dec. 31, 2012		2013 Authorizations	Expended	Balance Dec. 31, 2013	
				Funded	Unfunded			Funded	Unfunded
<u>General Improvements</u>									
Construction of a Gazebo and Other Improvements in Crane Park	1308	7/16/96	\$ 25,450.00	\$ 542.32	\$	\$	\$	\$ 542.32	\$
Purchase of Vehicles, Equipment and Building Improvements for the Public Works Department	1384	4/20/99	148,000.00	533.19				533.19	
Grading, Paving, Drainage, Sanitary Sewer Rehabilitation and Ice Control on Certain Streets	1441	6/19/01	125,000.00	100.65				100.65	
Purchase of a Service Vehicle for the Engineering Department	1452	10/23/01	17,000.00	3,306.61				3,306.61	
Streetscape Improvements on Bloomfield Avenue (DOT Grant)	1459	12/18/01	280,000.00						
	1579	5/16/06	128,000.00						23,044.84
Resurfacing of the Memorial Park Tennis Courts	1470	6/18/02	140,000.00						367.10
Expansion and Renovation of the Public Library and Municipal Building, Phase II	1480	12/17/02	1,100,000.00				3,000.00		641.68
Improvements to Crane Park for the Recreation Department	1497	5/20/03	40,000.00	1,125.00				1,125.00	
Grading, Paving, Drainage and Ice Control on Certain Streets and Public Property	1501	8/19/03	300,000.00						20,348.29
Drainage and Ice Control on Certain Streets and Public Property	1509	12/16/03	50,000.00	5,700.13				5,700.13	
Reconstruction of Johnson Avenue	1511	12/16/03	100,000.00						52,663.38
Purchase of Vehicles, Equipment and Improvements to Buildings and Infrastructure for Public Works Department	1528	5/18/04	210,000.00				9,669.38		593.15
Grading, Paving, Drainage and Ice Control on Certain Streets	1537	7/20/04	210,000.00				32,659.84		30,293.63
Reconstruction of Johnson Avenue, Section I	1551	3/15/05	300,000.00	28,507.51				28,507.51	46,268.05
Grading, Paving, Drainage and Ice Control on Certain Streets and Public Library and Replacement of Street Signs	1557	9/20/05	310,000.00				2,535.00		15,118.57
Reconstruction of Johnson Avenue, Section II	1564	12/20/05	263,000.00	10,311.45				10,311.45	2,271.59
Grading, Paving, Drainage and Ice Control on Certain Streets	1581	6/20/06	225,000.00						7,592.72
Improvements to Gasoline Storage Tanks	1585	8/22/06	25,000.00						208.09
Design and Construction of Barrier-Free ADA Compliant Improvements to Civic Center	1594	11/21/06	85,000.00	568.86				568.86	-
Improvements to Crane Park	1596	12/19/06	85,000.00	1.05				1.05	
Improvements to Municipal Court and Police Headquarters	1601	3/20/07	30,000.00						491.09
Reconstruction of Farrington Area Streets	1602	3/20/07	263,000.00	19,558.20				19,558.20	
Acquisition of Vehicles, Equipment and Sewer System Improvements for the Public Works Department	1611	7/17/07	420,000.00				12,584.45		44,900.93
Grading, Paving, Drainage and Ice Control on Certain Streets	1613	8/21/07	275,000.00						44,750.89
Purchase of Service Vehicle for the Health Department	1620	12/18/07	14,000.00	337.90				337.90	
Reconstruction of Farrington Area Streets, Section II	1631	4/15/08	260,000.00	15,018.94				15,018.94	31,434.09
Grading, Paving, Drainage and Ice Control on Certain Streets	1633	9/16/08	378,000.00						
	1693	10/19/10					3,000.00		12,000.09
Acquisition of Vehicles and Equipment for Various Departments	1634	9/16/08	558,000.00						111,925.90
Reconstruction of Dalewood Road, Section I	1643	3/17/09	273,000.00						21,544.97
Purchase of Equipment, Sewer System Improvements and Various Improvements to Buildings and Facilities	1649	4/21/09	525,000.00				6,222.50		376,561.83

TOWNSHIP OF WEST CALDWELL
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

	Number	Ordinance Date	Amount	Balance Dec. 31, 2012		2013 Authorizations	Expended	Balance Dec. 31, 2013	
				Funded	Unfunded			Funded	Unfunded
<u>General Improvements</u>									
Purchase of Safety Equipment for Police and Fire Departments	1657	7/21/09	\$ 40,232.00	\$	\$ 1,166.88	\$	\$	\$	\$ 1,166.88
Expansion and Renovation of the Fire Headquarters Building	1667	2/16/10	2,500,000.00		2,041.09				2,041.09
Improvement to the Kiwanis Oval	1676	5/04/10	1,000,000.00	4,989.26	25,000.00		4,000.00	989.26	25,000.00
Acquisition of Vehicles, Equipment and Building Improvements	1677	5/04/10	275,000.00		148.08				148.08
Reconstruction of Various Streets	1701	4/05/11	412,000.00		191,321.64				191,321.64
Purchase of Safety Equipment for Police and Fire Departments	1710	9/06/11	249,850.00		64,570.03		50,980.84		13,589.19
Technology Upgrades and Improvements	1711	9/20/11	256,650.00		58,827.96		4,605.95		54,222.01
Improvements to the West Caldwell Public Library	1712	9/20/11	17,500.00		48.36				48.36
Acquisition of Vehicles, Equipment and Building Improvements	1713	10/04/11	360,000.00		215,982.19		50,834.24		165,147.95
Refunding Tax Appeals	1715	11/22/11	441,740.00		6,308.34				6,308.34
Barrier-Free ADA Compliant Curb Ramps on Various Streets	1720	2/21/12	143,000.00	6,526.67	78,726.00		26,254.40		58,998.27
Reconstruction, Repair or Rehabilitation of Paving, Drainage Improvements, Sidewalk, Curbing, and Water System									
Improvements of Various Streets	1724	5/01/12	1,447,000.00		993,700.04		866,912.99		126,787.05
Improvements to Various Fields for Recreation Department	1728	7/17/12	1,350,000.00	55,701.10	1,285,650.00		686,219.12		655,131.98
The Purchase of Safety and Other Equipment for the Police and Fire Departments	1731	9/04/12	72,000.00	3,050.00	68,400.00		67,341.96		4,108.04
Improvements to Various Buildings and Facilities for the Public Works Department	1732	9/04/12	700,000.00	35,000.00	665,000.00		448,025.63		251,974.37
Purchase of a Pumper Fire Apparatus and Various Related Equipment for Fire Department	1736	12/18/12	475,000.00	23,000.00	452,000.00		188.72	22,811.28	452,000.00
Improvements to Kirkpatrick Lane Sewer Pumping Station	1741	03/19/13	451,000.00			451,000.00	20,427.71	1,572.29	429,000.00
Multi-Purpose:	1747	06/18/13							
a. Acquisition of a Chevy Tahoe			45,000.00			45,000.00		2,200.00	42,800.00
b. Acquisition of Portable Radios			13,000.00			13,000.00	12,958.00		42.00
c. Computer Network Replacement and Upgrades			75,000.00			75,000.00	81.61	3,668.39	71,250.00
Multi-Purpose:	1749	09/03/13							
a. Reconstruction of Various Roads			1,435,000.00			1,435,000.00	41,015.81	27,384.19	1,366,600.00
b. Mill and Overlay of Spring Lane and Various Other Roads			30,000.00			30,000.00		1,500.00	28,500.00
c. Crack Sealing Program of Township Roads			10,000.00			10,000.00		500.00	9,500.00
d. Investigation and Infiltration of Sewer System of Forest Avenue and Various Other Roads			100,000.00			100,000.00		4,800.00	95,200.00
e. Acquisition of Sports Utility Vehicle for the Construction Code Department			27,700.00			27,700.00	27,651.00		49.00
f. Painting of Library Interior			11,000.00			11,000.00		550.00	10,450.00
g. Upgrading of Wiring for the Library Meeting Room			6,000.00			6,000.00		300.00	5,700.00
Multi-Purpose:	1753	10/15/13							
a. Acquisition of Fire Gear and Scott Air Bottles			27,000.00			27,000.00		1,300.00	25,700.00
b. Acquisition of Work Bench, Vice, Louvered Hanging System and Steel Storage Cabinets for the Mechanics Room			4,000.00			4,000.00		200.00	3,800.00
c. Acquisition of Pagers, Portable Radios and Speaker Mikes			10,000.00			10,000.00		500.00	9,500.00
Construction of Barrier-Free Construction	1754	11/26/13	65,000.00			65,000.00		3,250.00	61,750.00
				<u>\$ 213,878.84</u>	<u>\$ 5,021,582.66</u>	<u>\$ 2,309,700.00</u>	<u>\$ 2,377,169.15</u>	<u>\$ 157,137.22</u>	<u>\$ 5,010,855.13</u>

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Improvements to Kirkpatrick Lane				
Sewer Pumping Station	\$ 451,000.00	\$ 429,000.00	\$ 22,000.00	\$ 22,000.00
Various Capital Improvements	133,000.00	126,400.00	6,600.00	6,600.00
Various Capital Improvements	1,619,700.00	1,542,300.00	77,400.00	77,400.00
Various Capital Improvements	41,000.00	39,000.00	2,000.00	2,000.00
Construction of Barrier Free				
Improvements	65,000.00	61,750.00	3,250.00	3,250.00
Total	2,309,700.00	2,198,450.00	111,250.00	111,250.00

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	xxxxxxxxxxxxxxxxxxxx	86,442.06
Premium on Sale of Bonds		xxxxxxxxxxxxxxxxxxxx	60,082.15
Funded Improvement Authorizations Canceled		xxxxxxxxxxxxxxxxxxxx	
Premium on Sale of Bond Anticipation Notes			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxxxxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03	86,442.06	xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2013	80029-04	60,082.15	xxxxxxxxxxxxxxxxxxxx
		146,524.21	146,524.21

BONDS ISSUED WITH A COVENANT OR COVENANTS

N/A

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013 \$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A) \$ _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2014 \$ _____
4. Amount of Interest on Bonds with a Covenant - 2014 Requirement \$ _____
5. Total of 3 and 4 - Gross Appropriation \$ _____
6. Less Amount of Special Trust Fund to be Used \$ _____
7. Net Appropriation Required \$ _____

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

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2014 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 \$ 50,385,214.23
- 2. Amount of Item 1 Collected in 2013 (*) \$ 49,869,083.61
- 3. Seventy (70) percent of Item 1 \$ 35,269,649.96

(*) Including prepayments and overpayments applied

B.

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

Answer YES or NO: YES

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

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

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

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

D.

- 1. Cash Deficit 2012 \$ _____
- 2. 4% of 2012 Tax Levy for all purposes:
 - Levy -- \$ _____ = \$ _____
- 3. Cash Deficit 2013 \$ _____
- 4. 4% of 2013 Tax Levy for all purposes:
 - Levy -- \$ _____ = \$ _____

E.

<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ <u>28,448.37</u>	\$ <u>28,448.37</u>
3. Amount due Special Districts	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____

SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget	Other				
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Other Liabilities								
Trust Surplus	90,587.29						90,587.29	
Less Assets "Unfinanced" *								XXXXXXXXXXXXXXXX
Interfund General Trust Fund	(124,376.18)			124,376.18				
Interfund Water Operating Fund	120,056.24						120,056.24	
Interfund Payroll Fund	(102.83)			102.83				
Totals	86,164.52			124,479.01			210,643.53	

* Show as red figure

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STATEMENT OF WATER UTILITY BUDGET - 2013

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 91301-	259,575.00	259,575.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	2,219,000.00	2,369,297.24	150,297.24
Fire Hydrant Service 91304-			
Miscellaneous 91305-	74,986.00	70,365.02	(4,620.98)
Water Assessment Trust Fund Surplus	90,587.00	90,587.00	
Added by N.J.S. 40A:4-87: (List)		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal	2,644,148.00	2,789,824.26	145,676.26
Deficit (General Budget) ** 91306-			
	91307-	2,644,148.00	2,789,824.26
			145,676.26

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXXXXXXXXXX
Adopted Budget	2,644,148.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,644,148.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,644,148.00
Deduct Expenditures:	
Paid or Charged	2,296,730.45
Reserved	347,417.55
Surplus (General Budget)	
Total Expenditures	2,644,148.00
Unexpended Balance Canceled (See Footnote)	

FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

**STATEMENT OF 2013 OPERATION
WATER UTILITY**

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

SECTION 1:		N/A
Revenue Realized:	XXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:	XXXXXXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXX	
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 Trial Balance" - Sheet 46)		

SECTION 2:

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

2012 Appropriation Reserves Canceled in 2013	196,533.02	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	"None"	
* Excess (Revenue Realized)		196,533.02

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	145,676.26
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	34.03
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	196,533.02
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	342,243.31	XXXXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	342,243.31	342,243.31

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	458,665.91
Excess in Results of 2013 Operations	XXXXXXXXXXXXXXXXXXXX	342,243.31
Amount Appropriated in 2013 Budget - Cash	259,575.00	XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Anticipated as Revenue in Current Fund Budget	190,000.00	XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	351,334.22	XXXXXXXXXXXXXXXXXXXX
	800,909.22	800,909.22

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

Cash		310,311.61
Investments		
Interfund Accounts Receivable		523,632.74
Subtotal		833,944.35
Deduct Cash Liabilities Marked with "C" on Trial Balance		482,610.13
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		351,334.22
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		351,334.22

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

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$ <u>102,852.19</u>
Increased by:		
Water Rents Levied		\$ <u>2,290,021.01</u>
Decreased by:		
Collections	\$ <u>2,369,297.24</u>	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ <u>2,369,297.24</u>
Balance December 31, 2013		\$ <u><u>23,575.96</u></u>

SCHEDULE OF WATER UTILITY LIENS

N/A

Balance December 31, 2012		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2013		\$ <u><u> </u></u>

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

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

<u>Caused By</u>	<u>Amount Dec. 31, 2012 Per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>N/A Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>Date</u>	<u>Purpose</u>	<u>N/A Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>N/A Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX	815,000.00	
Issued	XXXXXXXXXXXXXXXXXX		
Paid	160,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013	655,000.00	XXXXXXXXXXXXXXXXXX	
	815,000.00	815,000.00	
2014 Bond Maturities - Capital Bonds			\$ 160,000.00
2014 Interest on Bonds *		\$ 24,562.50	

INTEREST ON BONDS - WATER UTILITY BUDGET

2013 Interest on Bonds (* Items)	\$ 24,562.50	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 11,258.31	
Subtotal	\$ 13,304.19	
Add: Interest to be Accrued as of 12/31/14	\$ 8,507.81	
Required Appropriation 2014		\$ 21,812.00

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

UTILITY LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans * (1)		\$	

UTILITY LOAN

Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Loan Maturities (2)			\$
2014 Interest on Loans * (2)		\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

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	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.	See Sheet 50a								
2.									
3.									
4.									
5.									
6.									
7.									
8.									
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 notes will be renewed in 2014 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2014 Interest on Notes	\$ 26,473.01
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 20,294.47
Subtotal	\$ 6,178.54
Add: Interest to be Accrued as of 12/31/14	\$
Required Appropriation 2014	\$ 6,178.54

(Do not crowd - add additional sheets)

TOWNSHIP OF WEST CALDWELL

DEBT SERVICE FOR UTILITY NOTES (OTHER THAN ASSESSMENT NOTES)

Ord. #	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 (Insert Date)
							For Principal	For Interest	
1526	Water Main Improvements - Johnson Avenue	\$ 275,000.00	7/22/2004	\$ 247,900.00	5/1/2014	1.00%	*	\$ 2,045.18	5/1/2014
1529	Pumping Station Improvements and Radio Read Units	161,500.00	7/22/2004	123,500.00	5/1/2014	1.00%	*	1,018.88	5/1/2014
1540	Acquisition of Water Meter Radio Units	142,500.00	7/21/2005	109,900.00	5/1/2014	1.00%	*	906.68	5/1/2014
1556	Design and Replacement of Water Main on DeCamp Court	118,750.00	7/20/2006	111,250.00	5/1/2014	1.00%	*	917.81	5/1/2014
1612	Replacement of Water Mains on Dalewood, Piermont, Walden and Woodrow Place	540,000.00	7/17/2008	519,300.00	5/1/2014	1.00%	*	4,284.23	5/1/2014
1632	Improvements to the Water System and Additional Design and Replacement of Water Mains on Dalewood Road, Piermont Place, Walden Place and Woodrow Place	300,000.00	8/19/2008	300,000.00	4/23/2014	1.00%	*	2,475.00	4/23/2014
1647	Improvements to the Water System and Design of the Runnymede Road Interconnection	153,250.00	11/25/2009	146,200.00	5/1/2014	1.00%	*		5/1/2014
1734	Design and Replacement of Water Mains on Richard Avenue and Franklin Avenue and Other Water System Improvements	514,000.00	10/2/2012	514,000.00	5/1/2014	1.00%		4,240.50	4/23/2014
1742	Design and Replacement of Water Mains on St. Charles Avenue and Mt. Herman Way and Other Water System Improvements	1,283,800.00	3/19/2013	1,283,000.00	5/1/2014	1.00%		10,584.75	4/23/2014
		<u>\$ 3,488,800.00</u>		<u>\$ 3,355,050.00</u>				<u>\$ 26,473.01</u>	

*2014 Bond Sale

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DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

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

Sheet 51

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

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

Utility Assessment Notes with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2014 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
	Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

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TOWNSHIP OF WEST CALDWELL
WATER UTILITY

IMPROVEMENT AUTHORIZATIONS

	Number	Ordinance Date	Amount	Balance Dec. 31, 2012		2013 Authorizations	Expended	Balance Dec. 31, 2013	
				Funded	Unfunded			Funded	Unfunded
<u>General Improvements</u>									
Improvements to Water System and Acquisition of Vehicle and Equipment	1414	4-18-00	\$ 220,000.00	\$ 597.17	\$	\$	\$	\$ 597.17	\$
Water Main Replacement on Orton Road and Westville Avenue and Acquisition and Installation of Water Meter Radio Units	1468	4-16-02	650,000.00	18,358.63				18,358.63	
Design and Replacement of a Water Main on Johnson Avenue and Preparation of Water System Reports	1526	4-20-04	290,000.00		2,143.12				2,143.12
Pumping Station Improvements and Acquisition of Hydrants and Water Meter Radio Units	1529	5-18-04	170,000.00		10,725.64		8,887.84		1,837.80
Water Meter Radio Units	1540	9-21-04	150,000.00		17,723.82		16,000.00		1,723.82
Design and Replacement of a Water Main on DeCamp Court and Acquisition of Vehicle	1556	9-20-05	125,000.00		41,117.77				41,117.77
Design and Replacement of Water Mains on Dalewood Road, Piermont Place, Walden Place and Woodrow Place	1612	8-21-07	570,000.00		27,351.84				27,351.84
Improvements to Water System and Additional Design and Replacement of Water Mains on Dalewood Road, Piermont Place, Walden Place and Woodrow Place	1632	8-19-08	315,000.00		150,443.23		95,948.96		54,494.27
Improvements to the Water System and Design of the Runnymede Road Interconnection	1647	4-21-09	157,500.00		128,353.32		51,974.96		76,378.36
Design and Replacement of Water Mains on Richard and Franklin Avenue and Other Water System Improvements	1734	10-2-12	540,000.00	17,510.00	514,000.00		401,798.22		129,711.78
Design and Replacement of Water Mains on St. Charles Avenue and Mt. Herman Way	1742	3/16/13	1,348,000.00			1,348,000.00	381,627.41		966,372.59
<u>Local Improvements</u>									
Design and Construction of a Twelve Inch Water Main in Kirkpatrick Lane and Passaic Avenue	1348	9-16-97	446,000.00						
	1393	5-18-99	40,000.00						
				63,272.75				63,272.75	
				<u>\$ 99,738.55</u>	<u>\$ 891,858.74</u>	<u>\$ 1,348,000.00</u>	<u>\$ 956,237.39</u>	<u>\$ 82,228.55</u>	<u>\$ 1,301,131.35</u>

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WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	73,305.00
Received from 2013 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	30,000.00
	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations	64,200.00	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	39,105.00	XXXXXXXXXXXXXXXXXXXX
	103,305.00	103,305.00

WATER UTILITY CAPITAL FUND

N/A

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

WATER 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
Design and Replacement of Water				
Mains on St. Charles Avenue and				
Mt. Herman Way	1,348,000.00	1,283,800.00	64,200.00	64,200.00
Total	1,348,000.00	1,283,800.00	64,200.00	64,200.00

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxxxxxxxx	38,376.45
Premium on Sale of Bonds	xxxxxxxxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxxxxxxxx	
Premium on Sale of Bond Anticipation Notes		14,712.01
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxxxx
Appropriated to 2013 Budget Revenue		xxxxxxxxxxxxxxxx
Balance December 31, 2013	53,088.46	xxxxxxxxxxxxxxxx
	53,088.46	53,088.46

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

N/A

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget	Interest on Assessments	Other			
Assessment Serial Bond Issues:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Due to Current Fund								
Due to Trust Assessment Fund								
Due to Sewer Operating Fund								
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Totals								

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* Show as red figure

STATEMENT OF SWIMMING POOL UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 01	20,129.00	20,129.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
Membership Fees	475,000.00	485,945.15	10,945.15
Miscellaneous	53,188.00	46,221.61	(6,966.39)
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal	548,317.00	552,295.76	3,978.76
Deficit (General Budget) ** 06			
	07	548,317.00	552,295.76
		3,978.76	

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amount shown for items on Sheet 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXXXXXXXXXX
Adopted Budget	548,317.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	548,317.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	548,317.00
Deduct Expenditures:	
Paid or Charged	484,249.50
Reserved	41,017.50
Surplus (General Budget) **	
Total Expenditures	525,267.00
Unexpended Balance Canceled (See Footnote)	23,050.00

FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

RESULTS OF 2013 OPERATIONS - SWIMMING POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	3,978.76
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	23,050.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	35,109.36
Accounts Payable Cancelled		
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
Refunds of Prior Year Revenues		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	62,138.12	XXXXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	62,138.12	62,138.12

OPERATING SURPLUS - SWIMMING POOL UTILITY

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	111,593.34
Excess in Results of 2013 Operations	XXXXXXXXXXXXXXXXXXXX	62,138.12
Amount Appropriated in 2013 Budget - Cash	20,129.00	XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Anticipated as Revenue in Current Fund Budget		
Balance December 31, 2013	153,602.46	XXXXXXXXXXXXXXXXXXXX
	173,731.46	173,731.46

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

Cash (including Change Fund)		179,718.79
Investments		
Interfund Accounts Receivable		22,144.96
Subtotal		201,863.75
Deduct Cash Liabilities Marked with "C" on Trial Balance		48,261.29
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		153,602.46
* Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		153,602.46

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

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

SCHEDULE OF SWIMMING POOL UTILITY ACCOUNTS RECEIVABLE

N/A

Balance December 31, 2012 \$ _____

Increased by:

Swimming Pool Rents Levied \$ _____

Decreased by:

Collections \$ _____

Overpayments applied \$ _____

Transfer to Swimming Pool Liens \$ _____

Other \$ _____

\$ _____

Balance December 31, 2013 \$ _____

SCHEDULE OF SWIMMING POOL LIENS

N/A

Balance December 31, 2012 \$ _____

Increased by:

Transfers from Accounts Receivable \$ _____

Penalties and Costs \$ _____

Other \$ _____

\$ _____

Decreased by:

Collections \$ _____

Other \$ _____

\$ _____

Balance December 31, 2013 \$ _____

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SWIMMING POOL UTILITY FUND**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2012 Per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

N/A

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

N/A

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

N/A

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

N/A

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds *		\$	

SWIMMING POOL UTILITY CAPITAL BONDS

Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Bond Maturities - Capital Bonds			\$
2014 Interest on Bonds *		\$	

INTEREST ON BONDS - SWIMMING POOL UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

N/A

UTILITY LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	

UTILITY LOAN

Outstanding January 1, 2013	XXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2013		XXXXXXXXXXXXXXXXXX	
2014 Loan Maturities			\$
2014 Interest on Loans *		\$	

INTEREST ON LOANS - SWIMMING POOL UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

DEBT SERVICE SCHEDULE FOR SWIMMING POOL UTILITY 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.	Drainage Improvements at the Westville Avenue and								
2.	Cedar Street Pools	50,000.00	11/25/2009	47,400.00	5/1/2014	1.00%	(1)	380.52	5/1/2014
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
	Total	50,000.00		47,400.00				380.52	

Sheet 64

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

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

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

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

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

(1) 2014 Bond Sale

INTEREST ON NOTES - SWIMMING POOL UTILITY BUDGET	
2014 Interest on Notes	\$ 380.52
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 225.48
Subtotal	\$ 155.04
Add: Interest to be Accrued as of 12/31/14	\$
Required Appropriation - 2014	\$ 155.04

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

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

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

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

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

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

SCHEDULE OF UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
	Total		80051-01	80051-02

(Do not crowd - add additional sheets)

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TOWNSHIP OF WEST CALDWELL
SWIMMING POOL UTILITY

IMPROVEMENT AUTHORIZATIONS

0
1
0
0
1
0
0

	<u>Number</u>	<u>Ordinance</u>		<u>Balance</u> <u>Dec. 31, 2012</u>		<u>Balance</u> <u>Dec. 31, 2013</u>		
		<u>Date</u>	<u>Authorization</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
<u>General Improvements</u>								
Improvements and the Purchase of Certain Equipment for Use at the Westville Avenue and Cedar Street Pools	1525*	4-20-04	\$ 20,000.00	\$ 0.19	\$	\$ 0.19	\$	
Purchase of Certain Equipment for Use at the Westville Avenue and Cedar Street Pools	1648*	4-21-09	30,000.00	10,209.47		10,209.47		
Avenue and Cedar Street Pools	1650	5-19-09	50,000.00		<u>19,274.59</u>		<u>19,274.59</u>	
				<u>\$ 10,209.66</u>	<u>\$ 19,274.59</u>	<u>\$ 10,209.66</u>	<u>\$ 19,274.59</u>	

*Funded in full from the Capital Improvement Fund.

SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	7,900.00
Received from 2013 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	1,000.00
	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013	8,900.00	XXXXXXXXXXXXXXXXXXXX
	8,900.00	8,900.00

SWIMMING POOL UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
		N/A
Balance January 1, 2013	XXXXXXXXXXXXXXXXXXXX	
Received from 2013 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Received from 2013 Emergency Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXXXXXXXXXXXX

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

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 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 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 two. Those sheets not filled in should be marked "Not Applicable".

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4.	Trial Balance - Public Assistance Fund
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