ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)

POPULATION LAST CENSUS	36,398
NET VALUATION TAXABLE 2013	$6,760,224,500
MUNICODE	1328

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

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

Township of Marlboro, County c Monmouth

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

Date		Examined By:	
1			Preliminary Check
2			Examined

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

Signature Ulrich H Steinberg

Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Ulrich H. Steinberg Jr., am the Chief Financial Officer, License# 586, of the Township of Marlboro, County of Monmouth 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 Ulrich H Steinberg

Title Chief Financial Officer

Address 1979 Township Drive, Marlboro, NJ 07746

Phone Number (732) 536-0200 ext 1231

Fax Number (732) 972-0852

Email asteinberg@marlboro-nj.gov

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 Marlboro 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 Divi¡sion. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed: NONE

_____
(Registered Municipal Accountant

_____
(Firm Name

_____
(Address)

_____
(Address)

_____
(Phone Number)

_____
(Fax Number)

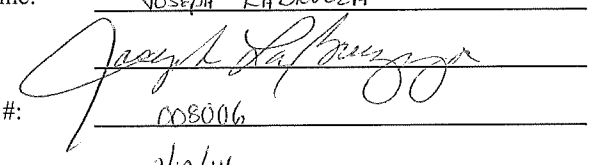
Certified by me

this _____ day of _____, 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 fiscal year 2013 as required under N.J.A.C. 5:23-4.17.

Printed Name: JOSEPH LABRUZZA

Signature: 

Certificate #: 008006

Date: 2/10/14

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%;**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations.
3. The tax collection rate **exceeded 90%;**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement, and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain an appropriation or levy "CAP" referendum.
10. The municipality will not apply for Extraordinary Aid for 2014.

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

Municipality: Township of Marlboro

Chief Financial Officer: Ulrich H. Steinberg Jr.

Signature: Ulrich Steinberg

Certificate #: 586

Date: 2/10/14

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

NOT APPLICABLE

Municipality: Township of Marlboro

Chief Financial Officer: Ulrich H. Steinberg Jr.

Signature: _____

Certificate #: 586

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 Township of Marlboro County of Monmouth 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. 54:4-3 5, was in the amount of $6,760,224,500*.

* Number is a preliminary value due to Monmouth County being under a demonstration program. Final number will be available May 5th

SIGNATURE OF TAX ASSESSOR

Township of Marlboro
MUNICIPALITY

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

Title of Account	Debit	Credit	
Assets			
Cash	14,169,217.00		
Investments			
Change fund	400.00		
Due From NJ State - Veteran & Sr. Citizen Deductions	3,475.48		
2013 Tax Receivable	1,049,835.54		
Delinquent Property Tax Receivable	139,015.01		
Tax Title Liens	289,256.16		
Foreclosed Property	802,400.00		
Revenue Accounts Receivable - Court			
Due from Beneflex Program			
Due from MCIA	42,696.67		
Due from Regional High School			
Deferred Charges - Revaluation			
Emergency Authorization - Hurricane Sandy	848,000.00		
Liabilities			
Appropriation Reserves		1,497,351.06	c
Encumbrances Payable		3,409,898.74	c
Due to NJ - Marriage Licenses		600.00	c
PrePaid Licenses			c
Accounts Payable		452,015.51	c
PrePaid Taxes		767,968.15	c
Tax Overpayments		882.62	c
Local School Tax Payable		250,574.50	c
Regional High School Tax Payable		135,678.65	c
County Taxes Payable		77,461.44	c
Fire district Tax Payable			c
Due to Grant Fund		290,097.84	c
Reserve for LEA Rebate		15,207.73	c
Reserve for Blossum Heights		65,103.27	c
Reserve for Traffic Lights		25,000.00	c
Total Debits / Credits THIS Sheet ONLY	17,344,295.86	6,987,839.51	

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit	
cont.			
Reserve for Insurance		214,416.63	c
Reserve for Igoe Road Improvements		159.12	c
Reserve for Third Party Liens		24,894.91	c
Reserve for FEMA		848,000.00	c
Reserve for Liquor License		408,000.00	c
Reserve for Snow Removal		48,748.73	c
Reserve for Kara homes		44,254.62	c
Reserve for Park Improvements		50,000.00	c
Total Cash Liabilities			
Reserve for Receivable		2,323,203.38	
Fund Balance		6,394,778.96	
Grand Total Debits / Credits	17,344,295.86	17,344,295.86	

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2*

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Assets		
Cash		
Liabilities		
Reserve for Public Assistance		
Grand Total Debits / Credits	0.00	0.00

(Do not crowd - add additional sheets)

*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Assets		
Cash		
State & Federal Grants Receivable	387,537.95	
Due from Current Fund	290,097.84	
Liabilities		
Reserve for State & Federal Grants		
Appropriated		527,296.12
Unappropriated		49,591.44
Reserve for Encumbrance		100,748.23
Grand Total Debits / Credits	677,635.79	677,635.79

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Animal Control		
Cash	36,842.56	
Reserve for Animal control		16,115.07
Reserve for Encumbrance		20,706.89
Due to NJ State		20.60
Other Trust fund		
Cash	11,594,836.33	
Due to NJ - BOCA Fees		55,017.00
Various Reserves		11,537,854.29
Res for Encumbrance		1,965.04
Escrow Trust		
Cash	1,541,520.32	
Reserve for Encumbrance		71,224.08
Due to Current		
Reserve for Escrow		1,470,296.24
Open Space Trust		
Cash	4,477,766.81	
Investments		
Reserve for Open Space		4,477,765.81
Reserve for Encumbrance		1.00
Grand Total Debits / Credits	17,650,966.02	17,650,966.02

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

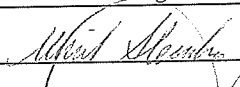
Municipal Public Defender Expended Prior Year 2012	(1)	$	13,898.22
		x	25%
	(2)	$	3,474.56
Municipal Public Defender Trust Cash Balance December 31, 2013	(3)	$	1,911.00

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, N.J. 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: Ulrich H. Steinberg Jr.

Signature: 

Certificate #: 586

Date: 2/10/14

Schedule of Trust Fund Reserves

Purpose	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
1. Performance	136,364.64	0.00	105,000.00	31,364.64
2. Road Opening	467,923.85	16,894.00	2,500.00	482,317.85
3. StormWater Mgmt	930,324.06	945,282.70	1,121,582.86	754,023.90
4. Public Defender	0.00	1,911.00	0.00	1,911.00
5. Parking Adjudication	4,740.00	112.00	0.00	4,852.00
6. Off Site Improvements	7,741.45	85,635.00	0.00	93,376.45
7. Fire Safety	141,890.75	144,697.73	143,520.17	143,068.31
8. Law Enforcement	67,800.08	3,498.33	5,000.00	66,298.41
9. Mount Laurel	6,329,595.31	778,824.65	105,121.00	7,003,298.96
10. Park Acquisition	6,800.00		6,390.20	409.80
11. Recreation	362,416.19		362,416.19	-
12. Police Evidence	77.90	0.00	0.00	77.90
13. Uniform Construction Code	550,282.23	2,506,673.85	1,833,634.37	1,223,321.71
14. Marlboro Knolls	2,575.24	0.00	0.00	2,575.24
15. Res for Cablevision	15,000.00	0.00	4,638.90	10,361.10
16. Tax Sale Premiums	672,478.45	155,200.00	0.00	827,678.45
17. Snow Removal	1,964.54	0.00	1,964.54	-
18. Unclaimed Monies	3,370.22	130.63	0.00	3,500.85
19. Tree Bank	316,994.29	261,042.11	313,026.00	265,010.40
20. Bid Deposits	2,561.70	0.00	0.00	2,561.70
21. Insurance Reimb	16,000.00	0.00	0.00	16,000.00
22. Court Bail Refund	2,737.00	0.00	0.00	2,737.00
23. Unemployment	64,668.98	46,677.10	16,660.63	94,685.45
24. Accumulated Absence				-
25. Off Duty Police	24,773.57	658,540.85	564,344.87	118,969.55
26. Sidewalks	12,624.30	0.00	0.00	12,624.30
27. Shade Trees	19,500.00		19,500.00	-
28. Green Team				-
29. 911 Memorial	5,000.00	0.00	0.00	5,000.00
30. Cancelled Water Escrows	152,249.13	0.00	0.00	152,249.13
31. Cancelled Township Escrows	55,826.16	10,016.69	37.12	65,805.73
32. Law Enforcement Trust II	0.00	153,774.46	0.00	153,774.46
33.				-
34.				-
35.				-
Totals:	10,374,280.04	5,768,911.10	4,605,336.85	11,537,854.29

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS					Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget					
Assessment Special Bond Issue:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
								...
Assessment Bond Anticipation Note Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
								...
Other Liabilities								...
Trust Surplus								
Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

POST CLOSING

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	4,135,515.00	xxxxxxxxxxxx
Bonds and Notes Authorized by Not Issued	xxxxxxxxxxxx	4,135,515.00
Cash	12,111,419.27	
Deferred Charges to Future Taxation		
Unfunded	11,978,965.00	
Funded	22,794,663.96	
Due From NJ DOT - 2012 Municipal Aid	56,250.00	
Due From Monmouth County - Open Space Grant	250,000.00	
General Serial Bonds		22,558,000.00
Green Trust Loan Payable		236,663.96
Bond Anticipation Notes		7,843,450.00
Improvement Authorizations		10,826,380.13
Reserve for Encumbrances		4,524,857.27
Capital Improvement Fund		78,166.00
Reserve for:		
Debt Service		76,328.11
Lafayette Knolls - Recreation		50,000.00
Traffic Light - Ryan Road		55,202.37
Falson Lane Ballfields		
Police Mobile Data Terminal		
Beacon Hill Road Improvements		18,000.00
Station Road Improvements		72,960.00
Rt 79 & School Rd. East		
School Road East		
Pleasant Valley Road Improvements		6,120.63
Sidewalks @ Crine West		
Sidewalks @ Tennant Road		1,723.68
Union Hill Imps - Costco		111,045.20
Emerald Hills		42,902.91
Res for Wincrest - Millstein		26.45
Fund Balance		689,471.52
Grand Totals	51,326,813.23	51,326,813.23

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks	Cash Book
	*On Hand	On Deposit	Outstanding	Balance
Current	606,947.84	14,199,656.84	637,387.68	14,169,217.00
Trust - Assessment				-
Trust - Animal Control		38,328.71	1,486.15	36,842.56
Trust - Other	261,042.11	1,840,733.51	427.49	2,101,348.13
Capital - General		12,164,674.63	53,255.36	12,111,419.27
Recreation - Operating	15,214.15	919,788.51	94,677.93	840,324.73
Recreation - Capital		4,986.89	1.11	4,985.78
Recreation Utility - Assessment Trust				-
Water Utility: - Operating	260,589.29	3,752,494.70	26,256.94	3,986,827.05
Capital		2,294,537.20	94,933.63	2,199,603.57
Water Escrow	0.00	458,540.30	0.00	458,540.30
				-
				-
				-
				-
				-
				-
				-
				-
				-
Open Space		4,477,766.81		4,477,766.81
Swim Operating Account		1,906.22	1,906.22	-
Escrow	8,096.26	1,541,520.32	8,096.26	1,541,520.32
				-
				-
Federal Law Trust		153,774.46	0.00	153,774.46
Unemployment Trust	25,000.00	69,685.45		94,685.45
Law Trust		66,298.41		66,298.41
Fire Safety Trust		143,099.22	30.91	143,068.31
Mount Laurel Trust		7,003,298.96		7,003,298.96
Storm Water Trust		754,914.62	890.72	754,023.90
UCC Trust Fund		1,448,232.42	169,893.71	1,278,338.71
				-
				-
				-
				-
				-
Total	1,176,889.65	51,334,238.18	1,089,244.11	51,421,883.72

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: _____ Title: Chief Financial Officer

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current			
Investors	Account #	429902675	14,199,656.84
Total			
Trust Accounts			
Investors	Account #	429902691	143,099.22
Investors	Account #	429902707	66,298.41
Investors	Account #	429901310	7,003,298.96
Investors	Account #	429902731	1,840,733.51
Investors	Account #	429902774	
Investors	Account #	429902782	754,914.62
Investors	Account #	429902814	69,685.45
Investors	Account #	429902822	1,448,232.42
Investors	Account #	429904109	153,774.46
Open Space Accout			
Investors	Account #		
Investors	Account #	429901329	4,477,766.81
Investors	Account #	42-99-0132-9	
Animal Control			
Investors	Account #	429902659	38,328.71
Escrow Account			
Investors	Account #	429902683	1,541,520.32
Subtotal this sheet ONLY, continued on next sheet			31,737,309.73

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.

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

[Extra Sheet]

Swim Utility Operating	
Investors Account # 429902806	1,906.22
Swim Utility Capital	
Investors Account # 429902790	
General Capital	
Investors Account # 429902667	12,164,674.63
Water Utility Operating	
Investors Account #429902873	3,752,494.70
TD Bank Account # 11517	458,540.30
Water Utility Capital	
Investors Account #429902865	2,294,537.20
Recreation Utility Operating	
Investors Account # 429904042	919,788.51
Investors Account # 429904125	0.00
Recreation Utility Capital	
Investors Account # 429904050	4,986.89
Grand Total - details of "Cash on Deposit" including Sheet 9a items	51,334,238.18

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

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance January 1, 2013	2013 Budget Revenue Realized	Received	Cancelled		Balance Dec. 31, 2013	
NJDOT School Road East						-	
USDOJ - Secure Our Schools	21,674.16					21,674.16	x
Green Acres Park Improvement Grant	357,227.31		212,750.29			144,477.02	x
Municipal Open Space grant						-	
CDBG - Sr. Center Renovations	4,579.26					4,579.26	x
HDSRF - DiMeo Property	11,068.00					11,068.00	x
HDSRF - Hospital Property	11,537.00					11,537.00	x
StormWater Management Grant	15,464.00					15,464.00	x
Justice Assistance Grant	0.00					0.00	
Municipal Alliance grant						-	
NJ Forestry	0.00					0.00	
Body Armor Grant	271.33		271.33			-	
Over the Limit / Under Arrest						-	
Federal Body Armor Grant	2,843.75					2,843.75	x
Clean Communities						-	
Drug & Alcohol Alliance	2,590.39		2,590.39			-	
Supplemental Drug & Alliance	1,020.35		1,020.35			-	
Recycling Tonnage						-	
Municipal Recycling Service Grant						-	
Body Armor Grant			(16,930.97)			16,930.97	x
						-	
Subtotals this Sheet ONLY	428,275.55	0.00	199,701.39	0.00	0.00	228,574.16	

Sheet 10

MUNICIPALITIES AND COUNTIES

FEDERAL AND STATE GRANTS RECEIVABLE (Cont'd)

[Extra Sheet]

Grant	Balance January 1, 2013	2013 Budget Revenue Realized	Received	Cancelled		Balance Dec. 31, 2013	
2011 NJ Sustainable Grant	12,500.00		12,500.00			-	
COPS Secure Our Schools	10,100.00		10,100.00			-	
Fed Body Armor	4,681.00		4,681.00			-	
Highway Safety Grant	41,219.65		41,000.00			219.65	x
Drug & Alcohol Alliance	16,785.38		16,785.38			-	
Sustainable Land Use Grant	3,000.00					3,000.00	x
Click It or Ticket	4,000.00					4,000.00	x
Green Communities Grant	3,000.00					3,000.00	x
Recycling Tonnage Grant	0.00	44,210.70	44,210.70			-	
Drunk Driving Enforcement	0.00	5,800.17	5,800.17			-	
Clean Communities Grant	0.00	68,878.85	68,878.85			-	
Municipal Drug Alliance	0.00	28,547.00	28,547.00			-	
Body Armor Replacement Grant	0.00	6,366.90	6,366.90			-	
COPS In Shops Grant	0.00	2,000.00	2,000.00			-	
Drive Sober or get Pulled Over	0.00	4,400.00	4,400.00			-	
Chapter 159		72,150.00				72,150.00	x
Chapter 159 Highway Safety Grant	0.00	72,194.14	0.00			72,194.14	x
Chapter 159 Drunk Driving enforcement		7,974.71	7,974.71			-	
Chapter 159 Drive Sober or get Pulled Over	0.00	4,400.00				4,400.00	x
Chapter 159 Clean Communities	0.00	80,869.33	80,869.33			-	
						-	
Totals, including "Extra" Sheets	523,561.58	397,791.80	533,815.43	0.00	0.00	387,537.95	

Sheet 10a [Extra sheet]

21-600830
Federal ID #

Township of Marlboro
Municipality

Monmouth
County

Report of Federal and State Financial Assistance
Expenditure of Awards

Fiscal Year Ending: **December 31, 2013**

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 6,070.40	$ 382,506.56	$ -

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

X 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 Receeipts 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

9/16/14
Date

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Adjusting Journal	Cancelled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
StormWater Regulation	4,738.64							4,738.64
Energy Efficiency Grant	19,922.16				1,065.00			18,857.16
NJDOT Robertsville Road & Union Hill	32,352.28							32,352.28
USDOJ - Secure Our Schools	2,515.27							2,515.27
CDBG - Sr. Center Renovatioons	7,397.80							7,397.80
Green Acres Park Improvements	150,238.53				23,047.40			127,191.13
HDSRF - DiMeo Property	11,068.00							11,068.00
HDSRF - Hospital Property	9,147.18							9,147.18
Body Armor Replacement	135.80				135.80			-
Storm Water Management	18,119.00				11,000.00			7,119.00
Alcohol Education Grant	697.86				697.86			-
Handicapped Recreational Opportunities	2,520.00							2,520.00
Recycling Tonnage	5,111.50				4,631.65			479.85
Alcohol Rehab Grant	788.96				302.14			486.82
Clean Communities Grant	2,114.49				2,114.49			-
Drug & Alcohol Alliance	359.82				359.82			-
Recycling Tonnage Grant	39,058.55				16,776.87			22,281.68
Municipal Recycling Service Grant	15,000.00				13,251.00			1,749.00
Body Armor Grant	1,234.25				1,234.25			-
Federal Body Armor Grant	11,212.50				1,389.40			9,823.10
Alcohol Rehab Grant	201.09							201.09
Subtotals this Sheet ONLY	333,933.68	0.00	0.00	0.00	76,005.68	0.00	0.00	257,928.00

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (Cont'd)

Grant	Balance January 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Adjusting Journal	Cancellation	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Green Team grant	2,049.59				953.00			1,096.59
2011 Over the Limit								-
2011 NJ Sustainable Grant	6.25							6.25
Drive Sober or Get Pulled Over								-
COPS Secure Our Schools	37,500.00				37,500.00			-
Drunk Driving Enforcement Fund	441.41				441.41			-
Highway Safety Fund								-
Clean Communities Grant	70,115.09				40,510.09			29,605.00
2012 Drug & Alcohol Alliance	163.05				163.05			-
Recycling Tonnage Grant	47,902.11				20,428.96			27,473.15
Body armor grant	5,354.20				19.36			5,334.84
Click It or Ticket	4,000.00							4,000.00
COPS In Shops Grant								-
Green Communities	2,150.25				2,150.25			-
Alcohol Rehab Grant	647.22							647.22
Federal Body Armor	4,681.00				4,681.00			-
Drive Sober or Get Pulled Over								-
Highway Safety Fund	219.65							219.65
Sustainable Land Use Grant								-
Alcohol Rehab Grant	1,780.78							1,780.78
								-
Subtotals this Sheet ONLY	177,010.60	0.00	0.00	0.00	106,847.12	0.00	0.00	70,163.48

Sheet 11a

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (Cont'd)

[Extra Sheet]

Grant	Balance January 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Adjusting Journal	Cancellation	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Clean Communities Grant - 2013		68,878.85			45,966.23			22,912.62
Municipal Drug Alliance -2013		28,547.00			28,547.00			-
Municipal Drug Alliance Cash Match -2013		7,137.00			7,137.00			-
Recycling Tonnage Grant - 2013		44,210.70			2,546.70			41,664.00
Body Armor Replacement Grant - 2013		6,366.90			0.00			6,366.90
COPS in Shops Grant		2,000.00			2,000.00			-
Drive Sober or Get Pulled Over Grant		4,400.00			1,600.00			2,800.00
DDEF - 2013		5,800.17			3,276.09			2,524.08
Chap 159 - Safe Corridors			72,194.14		72,194.14			-
Chap 159 - NRCS Grant			72,150.00		42,457.00			29,693.00
Chap 159 -Drive Sober or Get Pulled Over			4,400.00		0.00			4,400.00
Chap 159 - DDEF Grant			7,974.71					7,974.71
Chap 159 - Clean Communities Grant			80,869.33					80,869.33
								-
								-
								-
								-
								-
								-
								-
								-
Totals, including "Extra" Sheets	510,944.28	167,340.62	237,588.18	0.00	388,576.96	0.00	0.00	527,296.12

Sheet 11b [Extra Sheet]

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2013	Transferred to 2013 Budget Appropriations			Received			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Clean Communities	68,878.85	68,878.85						-
Body armor grant	6,366.90	6,366.90			7,920.73			7,920.73
StormWater Regulation								-
Municipal Recycling Service Grant								-
Drunk Driving Enforcement	5,800.17	5,800.17						-
Alcohol Rehabilitation					2,744.28			2,744.28
Recreation Opportunities Grant								-
Recycling tonnage	44,210.70	44,210.70			38,926.43			38,926.43
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Grand Totals	125,256.62	125,256.62	0.00	0.00	49,591.44	0.00	0.00	49,591.44

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxxxx	3,197.50
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002-00	xxxxxxxxxx	32,995,620.50
Levy School Year July 1, 2013 - June 30, 2014		xxxxxxxxxx	66,488,993.00
Levy Calendar Year 2013		xxxxxxxxxx	-
Paid		66,251,616.00	xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85003-00	250,574.50	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00	32,985,620.50	xxxxxxxxxx
		99,487,811.00	99,487,811.00

*Not including Type 1 school debt service, emergency authorizations-schools, transfer to

#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2013	85045-00	xxxxxxxxxx	4,929,592.67
2013 Levy	81105-00	xxxxxxxxxx	674,658.00
Interest Earned		xxxxxxxxxx	11,385.27
Expended		1,138,169.13	xxxxxxxxxx
Balance December 31, 2013	85046-00	4,477,466.81	xxxxxxxxxx
		5,615,635.94	5,615,635.94

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

THIS SECTION NOT APPLICABLE		Debit	Credit
Balance January 1, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxxx	-
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85032-00	xxxxxxxxxx	-
Levy School Year July 1, 2013 - June 30, 2014		xxxxxxxxxx	-
Levy Calendar Year 2013		xxxxxxxxxx	-
Paid		-	xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85033-00	-	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85034-00	-	xxxxxxxxxx
#Must include unpaid requisitions.		0.00	0.00

REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance January 1, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85041-00	xxxxxxxxxx	(809,700.28)
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85042-00	xxxxxxxxxx	13,914,179.00
Levy School Year July 1, 2013 - June 30, 2014		xxxxxxxxxx	29,189,774.00
Levy Calendar Year 2013		xxxxxxxxxx	-
Paid		28,244,395.07	xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85043-00	135,678.65	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85044-00	13,914,179.00	xxxxxxxxxx
#Must include unpaid requisitions.		42,294,252.72	42,294,252.72

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		xxxxxxxxxx	xxxxxxxxxx
County Taxes	80003-01	xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxx	82,359.17
			-
2013 Levy:		xxxxxxxxxx	xxxxxxxxxx
General County	80003-03	xxxxxxxxxx	18,766,407.21
County Library	80003-04	xxxxxxxxxx	1,203,762.11
County Health		xxxxxxxxxx	374,418.18
County Open Space Preservation		xxxxxxxxxx	1,041,650.92
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxx	77,461.44
			-
Paid		21,468,597.59	xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx	xxxxxxxxxx
County Taxes		-	xxxxxxxxxx
Due County for Added & Omitted Taxes		77,461.44	xxxxxxxxxx
		21,546,059.03	21,546,059.03

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2013		80003-06	xxxxxxxxxx	
2013 Levy (List Each Type of District Tax Separately - see Footnote)			xxxxxxxxxx	xxxxxxxxxx
Fire -	81108-00	2,796,289.56	xxxxxxxxxx	xxxxxxxxxx
Sewer -	81111-00	-	xxxxxxxxxx	xxxxxxxxxx
Water -	81112-00	-	xxxxxxxxxx	xxxxxxxxxx
Garbage -	81109-00	-	xxxxxxxxxx	xxxxxxxxxx
Open Space -	81105-00	-	xxxxxxxxxx	xxxxxxxxxx
		-	xxxxxxxxxx	xxxxxxxxxx
		-	xxxxxxxxxx	xxxxxxxxxx
		-	xxxxxxxxxx	xxxxxxxxxx
Fire Taxes Cancelled		6,585.85	xxxxxxxxxx	xxxxxxxxxx
Total 2013 Levy		80003-07	xxxxxxxxxx	2,802,875.41
Paid		80003-08	2,802,875.41	xxxxxxxxxx
Balance December 31, 2013		80003-09	-	xxxxxxxxxx
			2,802,875.41	2,802,875.41

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

SHEET NOT APPLICABLE		Debit	Credit
Balance January 1, 2013	80004-01	xxxxxxxxxx	
State Library Aid Received in 2013	80004-02	xxxxxxxxxx	
Expended	80004-09		xxxxxxxxxx
Balance December 31, 2013	80004-10	-	-
		0.00	0.00

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

Balance January 1, 2013	80004-03	xxxxxxxxxx	
State Library Aid Received in 2013	80004-04	xxxxxxxxxx	
Expended	80004-11		xxxxxxxxxx
Balance December 31, 2013	80004-12	-	-
		0.00	0.00

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

Balance January 1, 2013	80004-05	xxxxxxxxxx	
State Library Aid Received in 2013	80004-06	xxxxxxxxxx	
Expended	80004-13		xxxxxxxxxx
Balance December 31, 2013	80004-14	-	-
		0.00	0.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004-07	xxxxxxxxxx	
State Library Aid Received in 2013	80004-08	xxxxxxxxxx	
Expended	80004-15		xxxxxxxxxx
Balance December 31, 2013	80004-16	-	-
		0.00	0.00

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	2,810,399.22	2,810,399.22	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-	-	-	-
Miscellaneous Revenue Anticipated:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget		5,273,028.01	5,575,069.81	302,041.80 ✓
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Totals from Sheet 17a		237,588.18	237,588.18	-
				-
Total Miscellaneous Revenue Anticipated	80103-	5,510,616.19	5,812,657.99	302,041.80 ✓
Receipts from Delinquent Taxes	80104-	740,000.00	925,984.25 ✓	185,984.25 ✓
				-
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	24,304,697.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	24,304,697.00	25,531,563.87 ✓	1,226,866.87 ✓
		33,365,712.41	35,080,605.33	1,714,892.92

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxxx	143,925,005.48
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109-00	66,488,993.00	xxxxxxxxxx
Regional School Tax	80119-00	-	xxxxxxxxxx
Regional High School Tax	80110-00	29,189,774.00	xxxxxxxxxx
County Taxes	80111-00	21,386,238.42	xxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	77,461.44	xxxxxxxxxx
Special District Taxes	80113-00	2,802,875.41	xxxxxxxxxx
Municipal Open Space Tax	80120-00	674,658.00	xxxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxx	2,226,558.66
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116-00	-	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00	25,531,563.87 ✓	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxx	-
		146,151,564.14	146,151,564.14

*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 REVENUES 2013
(Continued)
Miscelllaneous Revenues Anticipated: Added By N.J.S. 40 A:4-87

Source	Budget	Realized	Excess or (Deficit)
Clean Communities	80,869.33	80,869.33	-
			-
2013 Highway Safety Fund / Safe Corridors	72,194.14	72,194.14	-
			-
Drive Sober or get Pulled Over	4,400.00	4,400.00	-
			-
Drunk Driving Enforcement	7,974.71	7,974.71	-
			-
2013 NRCS Grant	72,150.00	72,150.00	-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Totals (to Sheet 17)	237,588.18	237,588.18	0.00

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

CFO Signature: _____

Replacement Page

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted		80012-01	33,128,124.23
2013 Budget - Added by N.J.S. 40A:4-87		80012-02	237,588.18
Appropriated for 2013 (Budget Statement Item 9)		80012-03	33,365,712.41
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item9)		80012-04	-
Total General Appropriations (Budget Statement Item 9)		80012-05	33,365,712.41
Add: Overexpenditures (see footnote)		80012-06	-
Total Appropriations and Overexpenditures		80012-07	33,365,712.41
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	29,583,546.42	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,226,558.66	
Reserved	80012-10	1,497,351.06	
Total Expenditures		80012-11	33,307,456.14
Unexpended Balances Canceled (see footnote)		80012-12	58,256.27

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)

NOT APPLICABLE

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:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxxx	302,041.80
Delinquent Tax Collections	80013-02	xxxxxxxxxx	185,984.25
		xxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxx	1,226,866.87
Unexpended Balances of 2013 Budget Appropriations	80013-04	xxxxxxxxxx	58,256.27
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	294,699.35
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxx	-
Sale of Municipal Assets		xxxxxxxxxx	-
Unexpended Balances of 2012 Appropriation Reserves	80013-05	xxxxxxxxxx	1,206,132.90
Prior Years Interfunds Returned in 2013	80013-06	xxxxxxxxxx	820,236.69
Grant Appropriation Cancellations / Reimb		xxxxxxxxxx	
Revenue Accounts Receivable		xxxxxxxxxx	26,075.40
Accounts Payable Cancellation		xxxxxxxxxx	
Fire district Tax Cancellation		xxxxxxxxxx	6,585.85
		xxxxxxxxxx	
MCIA reimbursements		xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxx	xxxxxxxxxx
Balance January 1, 2013	80013-07	46,909,799.50	xxxxxxxxxx
Balance December 31, 2013	80013-08	xxxxxxxxxx	46,899,799.50
Deficit in Anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	-	xxxxxxxxxx
Delinquent Tax Collections	80013-10	-	xxxxxxxxxx
			xxxxxxxxxx
Required Collection of Current Taxes	80013-11	-	xxxxxxxxxx
Interfund Advances Originating in 2013	80013-12	-	xxxxxxxxxx
Revenue Accounts Receivable			xxxxxxxxxx
Due from Regional High School (A4F)			xxxxxxxxxx
MCIA Expenditures			xxxxxxxxxx
Grant Receivable Cancellations			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	4,116,879.38	xxxxxxxxxx
		51,026,678.88	51,026,678.88

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Miscellaneous Receipts	11,270.54
Grant Reimbursement	9,466.40
Mobile Home rent	29,000.00
Prior Year Interest - Escrow	42,798.71
Veteran & Senior Citizen deduction administrative fee	4,907.50
UCC Indirect Cost Reimbursement	168,494.00
Copies	8,742.96
Settlements	5,345.89
Scrap Metal	14,673.35
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	$ 294,699.35

SURPLUS - CURRENT FUND
YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxxx	5,088,298.80
2.		xxxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxxx	4,116,879.38
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	2,810,399.22	xxxxxxxxxx
5. Amount Appropriated in the 2013 Budget with Prior Written Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2013	80014-05	6,394,778.96	xxxxxxxxxx
		9,205,178.18	9,205,178.18

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

Cash		80014-06	14,169,617.00
Investments		80014-07	
Sub Total			14,169,617.00
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	8,626,313.52
Cash Surplus		80014-09	5,543,303.48
Deficit in Cash Surplus		80014-10	-
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	3,475.48	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Emergency Authorization - Hurricane Sandy		848,000.00	
Emergency Authorization - Revaluation			
Total Other Assets		80014-14	851,475.48
		80014-15	6,394,778.96

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55. 13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) #			82101-00	$ 142,044,660.42
or (Abstract of Ratables)			82113-00	$ -
2. Amount of Levy Special District Taxes			82102-00	$ 2,802,875.41
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			82103-00	$ 524,739.39
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.			82104-00	$ -
5a. Subtotal 2013 Levy		$ 145,372,275.22		
5b. Reductions due to tax appeals**		$ 335,891.29		
5c. Total 2013 Tax Levy			82106-00	$ 145,036,383.93
6. Transferred to Tax Title Liens			82107-00	$ 40,549.64
7. Transferred to Foreclosed Property			82108-00	$
8. Remitted, Abated or Canceled			82109-00	$ 20,993.27
9. Discount Allowed			82110-00	$
10. Collected in Cash: In 2012	82121-00	$ 697,109.73		
In 2013 *	82122-00	$ 142,986,895.75		
R.E.A.P. Revenue	82124-00	$ -		
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	$ 241,000.00 ✓		
Total To Line 14	82111-00	$ 143,925,005.48 ✓		
11. Total Credits				$ 143,986,548.39
12. Amount Outstanding December 31, 2013			83120-00	$ 1,049,835.54 ✓

13. Percentage of Cash Collections to Total 2013 Levy (Item 10 divided by Item 5c) is: 99.23% (82112-00) Note A

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here [X]
& complete Sheet 22a

14. Calculation of Current Taxes Realized in Cash:	
Total of Line 10	$ 143,925,005.48
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$ -
To Current Taxes Realized in Cash (Sheet 17)	$ 143,925,005.48

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

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

* Include overpayments applied as part of 2013 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2013

Utilized 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)	$	143,925,005.48
LESS: Proceeds from Accelerated Tax Sale		-
NET Cash Collected	$	143,925,005.48
Line 5c (Sheet 22) Total 2013 Tax Levy	$	145,036,383.93
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		99.23%

Tax Levy Sale section is NOT APPLICABLE

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	$	N/A
LESS: Proceeds from Tax Levy Sale (excluding premium)		-
NET Cash Collected	$	N/A
Line 5c (Sheet 22) Total 2013 Tax Levy	$	N/A
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		N/A %

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

	Debit	Credit
1. Balance January 1, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	4,600.48	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	32,750.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	205,750.00	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	3,750.00	xxxxxxxxxx
5. Vet deductions allowed by Tax Collector	6,500.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	1,250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxx	3,250.00
9. Received in Cash from State	xxxxxxxxxx	245,375.00
10. Sr. Citizens Deductions Disallowed By Tax Collector 2010 Taxes		
11.		
12. Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	3,475.48
Due To State of New Jersey	-	xxxxxxxxxx
	253,350.48	253,350.48

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

Line 2	32,750.00
Line 3	205,750.00
Line 4	3,750.00
Sub-Total	242,250.00
Less: Line 7	1,250.00
To Item 10, Sheet 22	241,000.00

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

		Debit	Credit
Balance January 1, 2013		xxxxxxxxxx	-
Taxes Pending Appeal		xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxx	xxxxxxxxxx
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxx	-
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxx	-
Cash Paid to Appelants (Including 5% Interest from Date of Payment)		-	xxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-	xxxxxxxxxx
Balance December 31, 2013		-	xxxxxxxxxx
Taxes Pending Appeal *	-	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals	-	xxxxxxxxxx	xxxxxxxxxx
		0.00	0.00

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

Signature of Tax Collector

1581
License #

2/20/14
Date

ACCELERATED TAX SALE - CHAPTER 99

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

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

NOT APPLICABLE

A. Reserve for Uncollected Taxes (sheet 25, Item 12) $ N/A

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(sheet 26 , Item 14A) x % of
collection (Item 16) $ N/A

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

D. Reserve for Uncollected Taxes Exclusion Amount
[(B x C) + B] $ N/A

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

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)**	$ N/A
	Total	$ -
3.	**Less: Anticipated Revenues (item 5, budget sheet 11)**	$ -
4.	**Cash Required**	$ -
5.	**Total Required at 0.00% (items 4 + 6)**	$ -
6.	**Reserve for Uncollected Taxes (item E above)**	$ N/A

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			1,293,266.79	xxxxxxxxxx
A. Taxes	83102-00	1,058,622.16	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83103-00	234,644.63	xxxxxxxxxx	xxxxxxxxxx
2. Canceled:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes	83105-00		xxxxxxxxxx	2,135.65
B. Tax Title Liens	83106-00		xxxxxxxxxx	-
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes	83108-00		xxxxxxxxxx	-
B. Tax Title Liens	83109-00		xxxxxxxxxx	-
4. Added Taxes	83110-00		17,643.31	xxxxxxxxxx
5. Added Tax Title Liens	83111-00		5,006.07	xxxxxxxxxx
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens	83104-00		xxxxxxxxxx	(1) 9,130.56
B. Tax Title Liens - Transfer from Taxes	83107-00		(1) 9,130.56	xxxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxx	1,313,780.52
8. Totals			1,325,046.73	1,325,046.73
9. Balance Brought Down			1,313,780.52	xxxxxxxxxx
10. Collected:			xxxxxxxxxx	926,058.99
A. Taxes	83116-00	925,984.25	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83117-00	74.74	xxxxxxxxxx	xxxxxxxxxx
11. Interests and Costs - 2013 Tax Sale	83118-00		-	xxxxxxxxxx
12. 2013 Taxes Transferred to Liens	83119-00		40,549.64	xxxxxxxxxx
13. 2013 Taxes	83123-00		1,049,835.54	xxxxxxxxxx
14. Balance December 31, 2013			xxxxxxxxxx	1,478,106.71
A. Taxes	83121-00	1,188,850.55	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83122-00	289,256.16	xxxxxxxxxx	xxxxxxxxxx
15. Totals			2,404,165.70	2,404,165.70

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No.9) is 70.49%

17. Item No. 14 multiplied by percentage shown above is $ 1,041,889.41 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	802,400.00	xxxxxxxxxx
2. Foreclosed or Deeded in 2013		xxxxxxxxxx	xxxxxxxxxx
3. Tax Title Liens	84103-00		xxxxxxxxxx
4. Taxes Receivable	84104-00		xxxxxxxxxx
5A.	84102-00		xxxxxxxxxx
5B.	84105-00	xxxxxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxxxx	
8. Sales		xxxxxxxxxx	xxxxxxxxxx
9. Cash *	84109-00	xxxxxxxxxx	-
10. Contract	84110-00	xxxxxxxxxx	
11. Mortgage	84111-00	xxxxxxxxxx	
12. Loss on Sales	84112-00	xxxxxxxxxx	
13. Gain on Sales	84113-00		xxxxxxxxxx
14. Balance December 31, 2013	84114-00	xxxxxxxxxx	802,400.00
		802,400.00	802,400.00

CONTRACT SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
15. Balance January 1, 2013	84115-00		xxxxxxxxxx
16. 2013 Sales from Foreclosed Property	84116-00		xxxxxxxxxx
17. Collected *	84117-00	xxxxxxxxxx	-
18.	84118-00	xxxxxxxxxx	
19. Balance December 31, 2013	84119-00	xxxxxxxxxx	-
		0.00	0.00

MORTGAGE SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
20. Balance January 1, 2013	84120-00		xxxxxxxxxx
21. 2013 Sales from Foreclosed Property	84121-00		xxxxxxxxxx
22. Collected *	84122-00	xxxxxxxxxx	-
23.	84123-00	xxxxxxxxxx	
24. Balance December 31, 2013	84124-00	xxxxxxxxxx	-
		0.00	0.00

Analysis of Sale of Property:

* Total Cash Collected in 2013 — - (84125-00)

Realized in 2013 Budget —

To Results of Operations (Sheet 19) —

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuit 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.)

Caused By	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization - Municipal *	$	$	$	$ -
2. Emergency Authorization - Schools	$	$	$	$ -
3.	$	$	$	$ -
4.	$	$	$	$ -
5.	$	$	$	$ -
6.	$	$	$	$ -
7.	$	$	$	$ -
8.	$	$	$	$ -
9.	$	$	$	$ -
10.	$	$	$	$ -
11.	$	$	$	$ -

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

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

	Date	Purpose	Amount
1.			$
2.			$
3.			$
4.			$
5.			$
6.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of YEAR 2014
1.				$	
2.				$	
3.				$	
4.				$	
5.				$	

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

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized *	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
							-
03/06/08	Revaluation	1,000,000.00	200,000.00	200,000.00	200,000.00		-
11/19/12	Hurricane Sandy	1,060,000.00	212,000.00	1,060,000.00	212,000.00		848,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		2,060,000.00	412,000.00	1,260,000.00	412,000.00	-	848,000.00
				80025-00	80026-00		

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing board in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page.

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2013" must be entered here and then raised in the 2014 Budget.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	NOT APPLICABLE Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized *	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled by Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	-	-	-	-	-	-
				80027-00	80028-00		

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing board in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and are recorded on this page.

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2013" must be entered here and then raised in the 2014 Budget.

Sheet 30
NOT APPLICABLE
NOT APPLICABLE

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

~~(COUNTY)~~ (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxx	24,219,000.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	1,604,000.00	xxxxxxxxxx	
Principal pymt made from refunding premium		57,000.00		
Outstanding, December 31, 2013	80033-04	22,558,000.00	xxxxxxxxxx	
		24,219,000.00	24,219,000.00	
2014 Bond Maturities - General Capital Bonds	80033-05			$ 1,569,000.00
2014 Interest on Bonds *	80033-06		720,452.50	

ASSESSMENT SERIAL BONDS — NOT APPLICABLE

Outstanding January 1, 2013	80033-07	xxxxxxxxxx	
Issued	80033-08	xxxxxxxxxx	
Paid	80033-09		xxxxxxxxxx
Outstanding, December 31, 2013	80033-10	-	xxxxxxxxxx
		-	-
2014 Bond Maturities - Assessment Bonds	80033-11		$ -
2014 Interest on Bonds *	80033-12		-
Total "Interest on Bonds - Debt Service" (*Items)	80033-13		$ 720,452.50

LIST OF BONDS ISSUED DURING 2013 — NOT APPLICABLE

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

~~(COUNTY)~~(MUNICIPAL) GREEN TRUST LOAN

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxx	260,437.98	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	23,774.02	xxxxxxxxxx	
Outstanding, December 31, 2013	80033-04	236,663.96	xxxxxxxxxx	
		260,437.98	260,437.98	
2014 Loan Maturities			80033-05	$ 24,251.88
2014 Interest on Loans			80033-06	$ 4,612.62
Total 2014 Debt Service for Green Trust Loan			80033-13	$ 28,864.50

LOAN NOT APPLICABLE

Outstanding January 1, 2013	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2013	80033-10	-	xxxxxxxxxx	
		-	-	
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

NOT APPLICABLE 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

TYPE I SCHOOL TERM BONDS

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

TYPE I SCHOOL SERIAL BOND

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

LIST OF BONDS ISSUED DURING 2013

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

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Ord # 4-6 Various Capital Improvements	15,000.00	06/13/12	15,000.00	06/11/14	1.000%		150.00	06/11/14
2. Ord # 4-21 Various Capital Improvements	60,000.00	06/13/12	60,000.00	06/11/14	1.000%		600.00	06/11/14
3. Ord # 5-19 Computer Operated Sign	42,750.00	06/13/12	42,750.00	06/11/14	1.000%		427.50	06/11/14
4. Ord # 9-28 Various Capital Improvements	50,000.00	06/13/13	50,000.00	06/11/14	1.000%		500.00	06/11/14
5. Ord # 11-02 Various Capital Improvements	1,000,000.00	06/13/12	1,000,000.00	06/11/14	1.000%		10,000.00	06/11/14
6. Ord # 12-08 Various Capital Improvements	2,251,000.00	06/13/12	2,251,000.00	06/11/14	1.000%		22,510.00	06/11/14
7. Ord # 13-08 Various Capital Improvements	2,167,450.00	06/13/13	2,167,450.00	06/11/14	1.000%		21,674.50	06/11/14
8.								
9. Ord # 11-04 Open Space property Acquisition	2,257,250.00	06/13/12	2,257,250.00	06/11/14	1.000%		22,572.50	06/11/14
10.								
11.								
12.								
13.								
14.								
15.								
16.								
TOTALS	7,843,450.00	xxxxxxxxxx	7,843,450.00	xxxxxxxxxx	xxxxxxxxxx	-	78,434.50	xxxxxxxxxx
						80051-01	80051-02	

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

Memo: Type 1 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 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE 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.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX
						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, 2010 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)

Township Of Marlboro [Code 1328], Monmouth County - AFS CY 2013

NOT APPLICABLE

Sheet 34 NOT APPLICABLE

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3. Equipment Lease - 2011	43,000.00	43,000.00	1,720.00
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12. Equipment Lease - 2013	52,000.00	52,000.00	5,270.22
13.			
14.			
15.			
16.			
17.			
Totals	95,000.00	95,000.00	6,990.22
		80051-01	80051-02

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2013		2013 Authorizations	Reimbursement of Expenses	Expended	Authorizations Canceled	Balance - December 31, 2013	
Code No	*Purpose*	Funded	Unfunded					Funded	Unfunded
18-01	Various Improvements	13,658.62				13,658.62		-	-
02-21	Various Improvements	8,621.23				3,429.21		5,192.02	-
02-27	Acquisition of Property							-	-
03-14	Various Improvements							-	-
04-06	Various Improvements		50,585.86			66.85		-	50,519.01
04-21	Various Improvements		8,141.84			42.27		-	8,099.57
04-23	Bolling Hills	13,311.13				9,550.00		3,761.13	-
04-01	Hawkins Road Park	59,765.00				-		59,765.00	-
05-18	Street Lighting Program							-	-
05-19	Computer Operated Sign	2,226.37	42,750.00			30.08		2,196.29	42,750.00
05-36	Various Improvements	132,689.41				36,502.26		96,187.15	-
06-19	Various Improvements	266,616.34				133,792.16		132,824.18	-
07-12	Various Capital Imrovements	60,205.83	970,000.00			205,613.65		-	824,592.18
08-14	Various Capital Improvements							-	-
09-28	Various Capital Imrovements		53,031.84			6,930.38		-	46,101.46
10-07	Various Capital Imrovements	6.25						6.25	-
10-16	Road & Building Improvements	107,711.58	8,680.00			37,418.33		70,293.25	8,680.00
11-2	Various Capital Improvements		789,290.05			428,066.56		-	361,223.49
11-4	Acquisition of Land		2,786,630.51			2,436,149.72		-	350,480.79
11-13	Glenbrook Improvements	1,809.74				1,461.50		348.24	-
11-25	Taylor Road Drainage Improvements	3,640.00						3,640.00	-
Subtotals this Sheet ONLY		670,261.50	4,709,110.10	-	-	3,312,711.59	-	374,213.51	1,692,446.50

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (Cont'd)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
Code No	*Purpose*	Funded	Unfunded					Funded	Unfunded
12-07	Soccer Turf Field	12,320.00				12,320.00		-	-
12-08	Various Capital Improvements	126,572.49	2,287,511.00			1,760,888.84		-	653,194.65
12-11	Various Capital Improvements	5,275,000.00						5,275,000.00	-
12-12	Various Capital Improvements	400,207.77				159,564.25		240,643.52	-
12-13	Various Capital Improvements	1,456,000.00						1,456,000.00	-
13-08	Various Capital Improvements			3,081,900.00		1,947,018.05		-	1,134,881.95
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Totals	70000-	7,940,361.76	6,996,621.10	3,081,900.00	-	7,192,502.73	-	7,345,857.03	3,480,523.10

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	xxxxxxxxxx	82,266.00
Received from 2013 Budget Appropriations *	80031-02	xxxxxxxxxx	150,000.00
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	154,100.00	xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2013	80031-05	78,166.00	xxxxxxxxxx
		232,266.00	232,266.00

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

* The full amount of the 2013 appropriation should be transferred to this account unless the balance of the appropriation is to be 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
13-08 Various Capital Improvements	3,081,900.00 ✓	2,927,800.00	154,100.00	✓
Total 80032-00	3,081,900.00	2,927,800.00	154,100.00	-

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	xxxxxxxxxx	1,175,054.52
Premium on Sale of Bonds		xxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Premium on the sale of notes			51,417.00
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03	537,000.00	xxxxxxxxxx
Balance December 31, 2013	80029-04	689,471.52	xxxxxxxxxx
		1,226,471.52	1,226,471.52

BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABLE

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

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2013 appropriation column.

MUNICIPALITIES ONLY
IMPORTANT !

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2013 was $ 145,036,383.93

2. Amount of Item 1 Collectetd in 2012 (*) $ 143,925,005.48

3. Seventy (70) percent of Item 1 $ 101,525,468.75

(*) Including prepayments and overpayment applied.

B.

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

   Answer YES or NO **NO**

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 puposes:

   Levy -- $ - = $ -

3. Cash Deficit 2013 $ -

4. 4% of 2013 Tax Levy for all puposes:

   Levy -- $ 145,036,383.93 = $ 5,801,455.36

E.

Unpaid	2012	2013	Total
1. State Taxes	$ -	$ -	$ -
2. County Taxes	$ -	$ -	$ -
3. Amounts due Special Districts	$ -	$ -	$ -
4. Amounts due School Districts for Local School Tax	$ -	$ -	$ -

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Pages numbered	Name of Utility	Abbreviated Name / Comment
41 - 54	**Recreation Utility**	**Recreation Utility**
55 - 68	**Water Utility**	**Water Utility**

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.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in the General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - RECREATION UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit	
Recreation Operating fund			
Cash	840,324.73		
Investments			
Appropriation Reserves		44,504.32	c
Reserve for Encumbrances		192,080.92	c
Accrued Interest		2,072.92	c
Prepaid Membership Fees		116,514.31	c
Prepaid Participation Fees		52,207.21	c
Security Deposits		3,543.58	c
Accounts Payable		9,973.65	c
Fund Balance		419,427.82	
Recreation Utility Capital Fund			
Estimated Proceeds of Bonds & Notes Authorized but not issued	653,810.00		
Cash	4,985.78		
Fixed Capital	3,182,460.21		
Fixed Capital Authorized but Incomplete	285,567.24		
Improvement Authorizations		230,755.17	
Reserve for Capital Outlay		43,490.61	
Reserve for Amortization		2,814,217.45	
Bond Anticipation Notes		375,000.00	
Reserve for Encumbrance		9,550.00	
Proceeds of Bonds & Notes Not Issued		653,810.00	
Grand Total Debits / Credits	4,967,147.96	4,967,147.96	

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE -

RECREATION UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2013 **NOT APPLICABLE**

Title of Account	Debit	Credit
Sheet NOT Used	0.00	0.00

(Do not crowd - add additional sheets)

NOT APPLICABLE

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

NOT APPLICABLE

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					
Assessment Serial Bond Issue:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
								...
Assessment Bond Anticipation Note Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
								...
Other Liabilities								...
Trust Surplus								
Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Sheet 43

NOT APPLICABLE

NOT APPLICABLE

SCHEDULE OF
RECREATION UTILITY 2013 BUDGET
BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	653,010.90	653,010.90	-
Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			-
Rents	91303-	1,866,000.00	1,539,336.74	(326,663.26)
Fire Hydrant Service	91304-			-
Miscellaneous	91305-	295,000.00	295,000.00	-
Membership fees		424,000.00	424,000.00	-
				-
				-
				-
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
				-
				-
				-
				-
Subtotal		3,238,010.90	2,911,347.64	(326,663.26)
Deficit (General Budget) **	91306-		-	-
	91307-	3,238,010.90	2,911,347.64	(326,663.26)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		3,238,010.90
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		3,238,010.90
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpendituress		3,238,010.90
Deduct Expenditures:		
Paid or Charged	2,514,103.59	
Reserved	43,997.54	
Surplus (General Budget)**	-	
Total Expenditures		2,558,101.13
Unexpended Balance Canceled (See Footnote)		679,909.77

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
RECREATION UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,911,347.64 ✓	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *	78,631.61 ✓	
2013 Appropriations Canceled	-	
Unexpended 2013 Debt Appropriation Canceled	-	
Total Revenue Realized		2,989,979.25
Expenditures:	xxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxx	
Paid or Charged	2,514,103.59 ✓	
Reserved	43,997.54 ✓	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	2,558,101.13 ✓	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		2,558,101.13
Excess		431,878.12
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of "Results of 2013 Operations" ("Excess in Operations" - Sheet 46)	431,878.12	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2013 Operations" ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

SECTION 2 NOT APPLICABLE

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 RECREATION Utility for 2012:

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

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

RESULTS OF 2013 OPERATIONS
RECREATION UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxx	1,481.77
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxx	78,631.61
Cancellation of 2013 Appropriations		678,428.00
Deficit in Anticipated Revenue	326,663.26	xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	431,878.12	xxxxxxxxxx
* See restrictions in amount on Sheet 45, SECTION 2	758,541.38	758,541.38

OPERATING SURPLUS - RECREATION UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	640,560.60
Swim Capital interfund		
Excess in Results of 2013 Operations	xxxxxxxxxx	431,878.12
Amount Appropriated in 2013 Budget-Cash	653,010.90	xxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2013	419,427.82	xxxxxxxxxx
	1,072,438.72	1,072,438.72

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

Cash		840,324.73
Investments		
Interfund Accounts Receivable		
Subtotal		840,324.73
Deduct Cash Liabilities Marked with "C" on Trial Balance		420,896.91
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		419,427.82
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.		419,427.82

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

SCHEDULE OF RECREATION UTILITY ACCOUNTS RECEIVABLE

THIS SECTION NOT APPLICABLE

Balance December 31, 2012		$
Increased by:		
Recreation Rents Levied		$ -
Decreased by:		
Collections	$ -	
Overpayments applied	$ -	
Transfer to Recreation Liens	$ -	
Other	$ -	
		$ -
Balance December 31, 2013		$ -

SCHEDULE OF RECREATION UTILITY LIENS

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 -
RECREATION UTILITY FUND

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

Caused By	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
NONE				
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 OF REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

NONE

Date	Purpose	Amount
1.		$
2.		$
3.		$
4.		$
5.		$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NONE

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2014
1.			$	
2.			$	
3.			$	
4.			$	

NOT APPLICABLE

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

RECREATION UTILITY ASSESSMENT BONDS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxx		NOT APPLICABLE
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2013	-	xxxxxxxxxx	
	-	-	
2014 Bond Maturities - Assessment Bonds			$ -
2014 Interest on Bonds *		$	

RECREATION UTILITY CAPITAL BONDS

Outstanding January 1, 2013	xxxxxxxxxx		NOT APPLICABLE
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2013	-	xxxxxxxxxx	
	-	-	
2014 Bond Maturities - Capital Bonds			$ -
2014 Interest on Bonds *		$	

INTEREST ON BONDS - RECREATION UTILITY BUDGET

2014 Interest on Bonds (* Items)	$ -	NOT APPLICABLE
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$	
Subtotal	$ -	
Add: Interest to be Accrued as of 12/31/2014	$	
Required Appropriation 2014		$ -

LIST OF BONDS ISSUED DURING 2013

NOT APPLICABLE

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
			-	

NOT APPLICABLE

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

RECREATION UTILITY _____ LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxx		
Issued	xxxxxxxxxx		
			NOT APPLICABLE
Paid		xxxxxxxxxx	
Outstanding December 31, 2013	-	xxxxxxxxxx	
	-	-	
2014 Loan Maturities			$ -
2014 Interest on Loans *		$ -	

RECREATION UTILITY _____ LOAN

Outstanding January 1, 2013	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	NOT APPLICABLE
Outstanding December 31, 2013	-	xxxxxxxxxx	
	-	-	
2014 Loan Maturities			$ -
2014 Interest on Loans *		$ -	

INTEREST ON LOANS - RECREATION UTILITY BUDGET

2014 Interest on Loans (* Items)	$ -	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$	
Subtotal	$ -	NOT APPLICABLE
Add: Interest to be Accrued as of 12/31/2014	$	
Required Appropriation 2014		$ -

LIST OF LOANS ISSUED DURING 2013

NOT APPLICABLE

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR RECREATION UTILITY NOTES (OTHER THAN UTILITY 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 For Principal	2014 Budget Requirement For Interest **	
1.	Various Swim Utility Improvements	375,000.00	06/13/12	375,000.00	06/01/2014	1.000%		3,750.00	
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
	Totals	375,000.00	xxxxxxxxxx	375,000.00	xxxxxxxxxx	xxxxxxxxxx	-	3,750.00	

Sheet 50

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 - RECREATION UTILITY BUDGET		
2014 Interest on Notes	$	3,750.00
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$	2,072.92
Subtotal	$	1,677.08
Add: Interest to be Accrued as of 12/31/2014	$	2,072.92
Required Appropriations - 2014	$	3,750.00

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR RECREATION UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

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, 2011 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF RECREATION UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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.			
15.			
16.			
Totals	-	-	-

Sheet 51a

NOT APPLICABLE

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS RECREATION (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2013		2013 Authorizations	Encumbered	Expended	Authorizations Canceled	Balance December 31, 2013	
Code No	*Purpose*	Funded	Unfunded					Funded	Unfunded
2205-37	Various Swim Facility Improvements		63,324.75					-	63,324.75
2012-9	Various Swim Facility Improvements		120,642.62			2,169.00		-	118,473.62
2013-9	Rec & Swim Club Improvements			71,085.00	9,550.00	12,578.20		-	48,956.80
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Totals	70000-	-	183,967.37	71,085.00	9,550.00	14,747.20	-	-	230,755.17

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

AFS - CY 2013 : Township of Marlboro, Monmouth County [1628]

Sheet 52

RECREATION UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	
Received from 2013 Budget Appropriations *	xxxxxxxxxx	
	xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2013	-	xxxxxxxxxx
	-	-

RECREATION UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	
Received from 2013 Budget Appropriations *	xxxxxxxxxx	
Received from 2013 Emergency Appropriations *	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2013	-	xxxxxxxxxx
	-	-

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

RECREATION 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
2013-9 Various Improvements	71,085.00	71,085.00	-	
Totals	71,085.00	71,085.00	-	-

RECREATION UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2013 Budget Revenue		xxxxxxxxxx
Balance December 31, 2013	-	xxxxxxxxxx
	-	-

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in the General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit	
Water Utility Operating			
Cash	4,445,367.35		
Accounts Receivable	340,011.01		
Deferred Charge - Emer Auth - Hurricane Sandy	201,000.00		
Appropriation Reserves		830,229.63	c
Reserve for Encumbrances		495,873.68	c
Accrued Interest		55,761.67	c
Customer Overpayments		18,636.63	c
Reserve for Escrow		455,589.96	c
Reserve for Compensated Absences		18,040.00	c
Security Deposit		25,000.00	c
Accounts Payable		40,961.45	c
Reserve for Receivable		340,011.01	
Fund Balance		2,706,274.33	
Water Utility Capital Fund			
Cash	2,199,603.57		
Fixed Capital	32,967,341.00		
Fixed Capital Authorized and Uncompleted	10,198,001.09		
NJEIT Loan Receivable	6,017,619.00		
Capital Improvement Fund		50,000.00	
Contracts Payable		26,115.00	
Serial Bonds Payable		15,605,000.00	
Reserve for Amortization		18,202,341.00	
Reserve for Deferred Amortization		300,000.00	
Bond Anticipation Notes		1,631,550.00	
Improvement Authorizations		2,098,337.72	
Reserve for Encumbrance		5,145,733.51	
NJEIT Loan Payable		7,426,451.09	
Fund Balance		897,036.34	
Grand Total Debits / Credits	56,368,943.02	56,368,943.02	

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE -
WATER UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2013 **NOT APPLICABLE**

Title of Account	Debit	Credit
Sheet NOT Used	0.00	0.00

(Do not crowd - add additional sheets)

NOT APPLICABLE

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEDGED TO LIABILITIES AND SURPLUS

NOT APPLICABLE

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					
Assessment Serial Bond Issue:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
								...
Assessment Bond Anticipation Note Issues:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
								...
Other Liabilities								...
Trust Surplus								...
Less Assets "Unfinanced"	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
								...
								...
								...
								...
								...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Sheet 57

NOT APPLICABLE

NOT APPLICABLE

SCHEDULE OF
WATER UTILITY 2013 BUDGET
BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	-01	1,292,334.41	1,292,334.41	-
Surplus Anticipated with Consent of Director of Local Govt. Services	-02			-
Service Charges	91303-	7,900,000.00	8,409,066.16	509,066.16
Connection Fees	91304-	100,000.00	1,543,000.56	1,443,000.56
Other Operating Revenues	91305-	50,000.00	37,876.34	(12,123.66)
Interest on Investment		10,000.00	16,516.17	6,516.17
Solar Renewable Energy Credits		125,000.00	77,625.00	(47,375.00)
Capital Surplus				-
				-
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
				-
				-
				-
				-
Subtotal		9,477,334.41	11,376,418.64	1,899,084.23
Deficit (General Budget) **	-07			-
	-08	9,477,334.41	11,376,418.64	1,899,084.23

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxx
Adopted Budget		9,477,334.41
Added by N.J.S. 40A:4-87		
Emergency		201,000.00
Total Appropriations		9,678,334.41
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpendituress		9,678,334.41
Deduct Expenditures:		
Paid or Charged	8,815,489.36	
Reserved	830,229.63	
Surplus (General Budget)**	-	
Total Expenditures		9,645,718.99
Unexpended Balance Canceled (See Footnote)		32,615.42

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 Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	11,376,418.64	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *	94,789.06	
2012 Appropriation Reserves Canceled		
Revenue receivable		
Total Revenue Realized		11,471,207.70
Expenditures:	xxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxx	
Paid or Charged	8,815,489.36	
Reserved	830,229.63	
Expended Without Appropriation		
Overpayment of prior year revenue	16,075.04	
Overexpenditure of Appropriation Reserves		
Total Expenditures	9,661,794.03	
Less: Deferred Charges Included In Above "Total Expenditures"	201,000.00	
Total Expenditures - As Adjusted		9,460,794.03
Excess		2,010,413.67
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of "Results of 2013 Operations" ("Excess in Operations" - Sheet 60)	2,010,413.67	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2013 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

SECTION 2:

SECTION 2 NOT APPLICABLE

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

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

RESULTS OF 2013 OPERATIONS
WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	1,899,084.23
Unexpended Balances of Appropriations	xxxxxxxxxx	32,615.42
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxx	94,789.06
2012 Appropriations Cancelled		
Deficit in Anticipated Revenue		xxxxxxxxxx
Prior year customer overpayments	16,075.04	xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	2,010,413.67	xxxxxxxxxx
* See restrictions in amount on Sheet 59, SECTION 2	2,026,488.71	2,026,488.71

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	1,988,195.07
Excess in Results of 2013 Operations	xxxxxxxxxx	2,010,413.67
Amount Appropriated in 2013 Budget-Cash	1,292,334.41	xxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2013	2,706,274.33	xxxxxxxxxx
	3,998,608.74	3,998,608.74

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

Cash		4,445,367.35
Investments		
Interfund Accounts Receivable		
Subtotal		4,445,367.35
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,924,017.98
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,521,349.37
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	201,000.00	
Operating Deficit #		
Total Other Assets		201,000.00
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.		2,722,349.37

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		$ 361,691.73
Increased by:		
Water Rents Levied		$ 8,431,879.57
Decreased by:		
Collections	$ 8,440,323.88	
Overpayments applied	$ 13,236.41	
Transfer to Water Liens	$ -	
Other	$ -	
		$ 8,453,560.29
Balance December 31, 2013		$ 340,011.01

SCHEDULE OF WATER UTILITY LIENS

THIS SECTION NOT APPLICABLE

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 -
WATER UTILITY FUND

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

Caused By	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization - *	$	$	$	$ -
2. Hurricane Sandy	$ 270,000.00	$ 270,000.00	$	$ -
3. NJEIT Financing	$	$	$ 201,000.00	$ 201,000.00
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 OF REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

NONE

Date	Purpose	Amount
1.		$
2.		$
3.		$
4.		$
5.		$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NONE

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2014
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	xxxxxxxxxx		
Issued	xxxxxxxxxx		
			NOT APPLICABLE
Paid		xxxxxxxxxx	
Outstanding December 31, 2013	-	xxxxxxxxxx	
	-	-	
2014 Bond Maturities - Assessment Bonds			$ -
2014 Interest on Bonds *		$	

WATER UTILITY CAPITAL BONDS

Outstanding January 1, 2013	xxxxxxxxxx	17,815,000.00	
Issued	xxxxxxxxxx		
Paid	2,210,000.00	xxxxxxxxxx	
Outstanding December 31, 2013	15,605,000.00	xxxxxxxxxx	
	17,815,000.00	17,815,000.00	
2014 Bond Maturities - Capital Bonds			$ 1,545,000.00
2014 Interest on Bonds *		$ 612,340.00	

INTEREST ON BONDS - WATER UTILITY BUDGET

2014 Interest on Bonds (* Items)	$ 612,340.00	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$ 55,761.67	/
Subtotal	$ 556,578.33	
Add: Interest to be Accrued as of 12/31/2014	$ 52,170.17	
Required Appropriation 2014		$ 608,748.50

LIST OF BONDS ISSUED DURING 2013

NOT APPLICABLE

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

WATER UTILITY — NJEIT — LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxx		
Issued	xxxxxxxxxx	6,826,257.00	
Paid	173,548.91	xxxxxxxxxx	
Outstanding December 31, 2013	6,652,708.09	xxxxxxxxxx	
	6,826,257.00	6,826,257.00	
2014 Loan Maturities			$ 320,323.36
2014 Interest on Loans *		$ 58,250.00	

WATER UTILITY — LOAN

Outstanding January 1, 2013	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	NOT APPLICABLE
Outstanding December 31, 2013	-	xxxxxxxxxx	
	-	-	
2014 Loan Maturities			$ -
2014 Interest on Loans *		$ -	

INTEREST ON LOANS - WATER UTILITY BUDGET

2014 Interest on Loans (* Items)	$ 58,250.00	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$ -	✓
Subtotal	$ 58,250.00	
Add: Interest to be Accrued as of 12/31/2014	$ 23,520.84	
Required Appropriation 2014		$ 81,770.84

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
NJEIT				
Trust Loan - Series 2013 A	60,000.00	1,706,564.00	05/10/13	blended
Fund Loan - Series 2013 A	260,323.36	5,119,693.00	05/10/13	0.000%

DEBT SERVICE FOR WATER UTILITY NOTES (OTHER THAN UTILITY 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 For Principal	2014 Budget Requirement For Interest **	
1.	12-10 Various Water Capital Improvements	949,000.00	06/13/12	949,000.00	06/11/2014	1.000%		9,490.00	
2.	13-10 Various Water Capital Improvements	682,550.00	06/13/13	682,550.00	06/11/2014	1.000%		6,825.50	
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
	Totals	1,631,550.00	xxxxxxxxxx	1,631,550.00	xxxxxxxxxx	xxxxxxxxxx	-	16,315.50	

INTEREST ON NOTES - WATER UTILITY BUDGET		
2014 Interest on Notes	$	16,315.50
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$	9,018.85
Subtotal	$	7,296.65
Add: Interest to be Accrued as of 12/31/2014	$	9,018.85
Required Appropriations - 2014	$	16,315.50

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.**

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

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 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 WATER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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.			
15.			
16.			
Totals	-	-	-

Sheet 65a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2013		2013 Authorizations		Expended	Encumbered	Balance December 31, 2013	
		Funded	Unfunded					Funded	Unfunded
Code No	*Purpose*								
09-46	Authority Authorization - Facility Imps	39,992.00						39,992.00	-
10-17	Various Capital Improvements	48,280.71				(60,627.09)	80,967.01	27,940.79	-
11-3	Various Capital Improvements		207,418.92			168,280.29	27,112.06	-	12,026.57
11-12	Acquisition of Land & related imps	32,362.62					400.83	31,961.79	-
12-10	Various Capital Improvements		334,058.28			205,040.05		-	129,018.23
12-392	Various Capital Improvements		7,600,000.00			1,100,241.26	4,765,674.80	1,734,083.94	
13-10	Various Capital Improvements			682,550.00		287,656.89	271,578.71	-	123,314.40
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Totals	70000-	120,635.33	8,141,477.20	682,550.00	-	1,700,591.40	5,145,733.41	1,833,978.52	264,359.20

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

AFS - CY 2013 : Township of Marlboro, Monmouth County [1628]

Sheet 66

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	50,000.00
Received from 2013 Budget Appropriations *	xxxxxxxxxx	
	xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2013	50,000.00	xxxxxxxxxx
	50,000.00	50,000.00

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	
Received from 2013 Budget Appropriations *	xxxxxxxxxx	
Received from 2013 Emergency Appropriations *	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2013	-	xxxxxxxxxx
	-	-

* The full amount of the 2013 appropriation should be transferred to this account unless the balance of the appropriation is to be 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
Various Capital Improvements - 2013-10	682,550.00	682,550.00		
Totals	682,550.00	682,550.00	-	-

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	897,036.34
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2013 Budget Revenue		xxxxxxxxxx
Balance December 31, 2013	897,036.34	xxxxxxxxxx
	897,036.34	897,036.34

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 2013

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

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

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

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