

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

**COPY**

POPULATION LAST CENSUS 13,407

NET VALUATION TAXABLE 2013 1,779,094,202

MUNICODE 2001

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2013  
MUNICIPALITIES - February 10, 2013**

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

Township \_\_\_\_\_ of Berkeley Heights, County of \_\_\_\_\_ Union

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

|   | Date | Examined By: |                   |
|---|------|--------------|-------------------|
| 1 |      |              | Preliminary Check |
| 2 |      |              | Examined          |

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

Signature *Joseph J. Faccone*  
Joseph J. Faccone  
Title Registered Municipal Accountant #100

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do certify that I, Michel D. Marceau, am the Chief Financial Officer/Treasurer, License # N-870, of the Township of Berkeley Heights, County of Union 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 *Michel D. Marceau*  
Title Chief Financial Officer/Treasurer

Address 29 Park Avenue, Berkeley Heights, New Jersey 07922

Phone Number (908) 464-2700

Fax Number (908) 286-2222

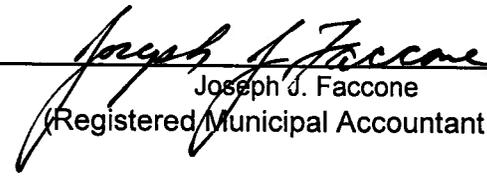
IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

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 Berkeley Heights 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 12/31/2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

  
\_\_\_\_\_  
Joseph J. Faccione  
(Registered Municipal Accountant #100 )  
  
\_\_\_\_\_  
Samuel Klein and Company  
(Firm Name)  
  
\_\_\_\_\_  
550 Broad Street, 11th Floor  
(Address)  
  
\_\_\_\_\_  
Newark, New Jersey 07102  
(Address)  
  
\_\_\_\_\_  
(973) 624-6100  
(Phone Number)

Certified by me

this 3rd day of March, 2014

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

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

Printed name: Robin B. Greenwald

Signature: Robin B. Greenwald

Certificate #: 003817

Date: 3/6/2014

**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.*

N/A

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

Municipality: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

22-6002137

Fed. I.D. #

Township of Berkeley Heights  
Municipality

Union  
County

**Report of Federal and State Financial Assistance**

**Expenditures of Awards**

|       |                             |                             |                   |                                |
|-------|-----------------------------|-----------------------------|-------------------|--------------------------------|
|       | Fiscal Year Ending:         |                             | <u>12/31/2013</u> |                                |
|       | (1)                         | (2)                         |                   | (3)                            |
|       | Federal Programs            | State                       |                   | Other Federal                  |
|       | Expended                    | Programs                    |                   | Programs                       |
|       | (administered               | Expended                    |                   | Expended                       |
|       | by the State)               |                             |                   |                                |
|       | <u>                    </u> | <u>                    </u> |                   | <u>                    </u>    |
| TOTAL | \$ <u>263,289.91</u>        | \$ <u>36,892.91</u>         |                   | \$ <u>                    </u> |

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

Single Audit

Program Specific Audit

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

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

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

  
\_\_\_\_\_  
Signature of Chief Financial Officer

3/3/14  
\_\_\_\_\_  
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 \_\_\_\_\_ Berkeley Heights County of \_\_\_\_\_ Union \_\_\_\_\_ during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title \_\_\_\_\_

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

**NOTE:**

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

**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013**

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

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
Township of Berkeley Heights

\_\_\_\_\_  
MUNICIPALITY

\_\_\_\_\_  
Union  
COUNTY









**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1998, C. 256

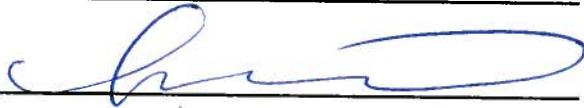
|   |     |    |            |
|---|-----|----|------------|
| Municipal Public Defender Expended Prior Year 2012: .....             | (1) | \$ | 3,630.25   |
|   |     | x  | <u>25%</u> |
|   | (2) | \$ | 907.56     |
| Municipal Public Defender Trust Cash Balance December 31, 2013: ..... | (3) | \$ | 3,314.18   |

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: Michel D. Marceau

Signature: 

Certificate #: N-870

Date: 3/3/14

TOWNSHIP OF BERKELEY HEIGHTS  
TRUST FUNDS

RESERVE FOR EXPENDITURES

| <u>Account</u>                 | <u>Balance</u><br><u>Dec. 31, 2012</u> | <u>Increase</u>       | <u>Decrease</u>       | <u>Balance</u><br><u>Dec. 31, 2013</u> |
|--------------------------------|--|-----------------------|-----------------------|--|
| Developers                     | 602,005.90                             | 1,069,423.27          | 573,374.29            | \$1,098,054.88                         |
| DCA - Construction Fee Payable | 5,616.00                               | 36,269.00             | 37,544.00             | 4,341.00                               |
| Bandstand Improvements         | 509.35                                 |                       |                       | 509.35                                 |
| Christmas Tree Vendor Deposit  | 625.00                                 | 150.00                |                       | 775.00                                 |
| Donations                      | 31,628.52                              | 37,700.00             | 19,835.16             | 49,493.36                              |
| Fire Sub-Code                  | 108,389.82                             | 17,540.00             | 24,363.76             | 101,566.06                             |
| Green Acres                    | 134,948.53                             | 11,017.00             | 1,057.70              | 144,907.83                             |
| In-Lieu-of-Taxes               | 1,000.00                               |                       |                       | 1,000.00                               |
| Miscellaneous                  | 15,995.57                              | 8,082.50              | 6,152.50              | 17,925.57                              |
| POAA                           | 1,220.46                               | 44.00                 | 202.50                | 1,061.96                               |
| Municipal Alliance             | 1,852.48                               |                       |                       | 1,852.48                               |
| Peppertown Park                | 9,105.38                               |                       | 697.54                | 8,407.84                               |
| Police Contracted Services     | 34,711.30                              | 501,213.76            | 484,309.43            | 51,615.63                              |
| Police Law Enforcement         | 67,837.50                              |                       | 3,869.35              | 63,968.15                              |
| Public Defender                | 1,267.58                               | 3,400.00              | 1,353.40              | 3,314.18                               |
| Regional Board of Health       | 7,903.92                               |                       |                       | 7,903.92                               |
| Sewer Pump                     | 18,000.00                              |                       |                       | 18,000.00                              |
| Street Opening                 | 8,099.96                               |                       |                       | 8,099.96                               |
| Tree Deposit                   | 25,550.76                              | 8,800.00              | 2,716.00              | 31,634.76                              |
| Tax Sale Redemption            | 18,188.96                              | 124,638.95            | 84,617.82             | 58,210.09                              |
| Tax Sale Premium               | 128,500.91                             | 173,000.00            | 71,100.00             | 230,400.91                             |
| Youth Academy Donation         |  | 5,480.00              | 4,965.30              | 514.70                                 |
| Snow Removal                   |  | 39,700.00             |                       | 39,700.00                              |
| Accumulated Sick               |  | 5,917.41              |                       | 5,917.41                               |
|                                | <u>\$1,222,957.90</u>                  | <u>\$2,042,375.89</u> | <u>\$1,316,158.75</u> | <u>\$1,949,175.04</u>                  |

**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              |                |              |              | Anticipated in Current Budget | Disbursements | Balance Dec. 31, 2013 |
|--|-----------------------------|-----------------------|----------------|--------------|--------------|-------------------------------|---------------|-----------------------|
|  |                             | Assessments and Liens | Current Budget |              |              |                               |               |                       |
| Assessment Serial Bond Issues:                               | xxxxxxxxxxxx                | xxxxxxxxxxxx          | xxxxxxxxxxxx   | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxxx                  | xxxxxxxxxxxx  | N/A                   |
|  |                             |                       |                |              |              |                               |               |                       |
|  |                             |                       |                |              |              |                               |               |                       |
|  |                             |                       |                |              |              |                               |               |                       |
|  |                             |                       |                |              |              |                               |               |                       |
| Assessment Bond Anticipation Note Issues:                    | xxxxxxxxxxxx                | xxxxxxxxxxxx          | xxxxxxxxxxxx   | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxxx                  | xxxxxxxxxxxx  |                       |
|  |                             |                       |                |              |              |                               |               |                       |
|  |                             |                       |                |              |              |                               |               |                       |
|  |                             |                       |                |              |              |                               |               |                       |
| Other Liabilities  |                             |                       |                |              |              |                               |               |                       |
| Trust Surplus  |                             |                       |                |              |              |                               |               |                       |
| * Less Assets "Unfinanced"                                   | xxxxxxxxxxxx                | xxxxxxxxxxxx          | xxxxxxxxxxxx   | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxxx                  | xxxxxxxxxxxx  |                       |
|  |                             |                       |                |              |              |                               |               |                       |
| Due from Current Fund  |                             |                       |                |              |              |                               |               |                       |
|  |                             |                       |                |              |              |                               |               |                       |
| Totals   |                             |                       |                |              |              |                               |               |                       |

\* Show as red figure









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

| Grant                                   | Balance<br>Jan. 1, 2013 | Transferred from 2013<br>Budget Appropriations |                              | Adjustments | Expended | Canceled | Balance<br>Dec. 31, 2013 |
|---|-------------------------|--|------------------------------|-------------|----------|----------|--------------------------|
|   |                         | Budget   | Appropriation<br>By 40A:4-87 |             |          |          |                          |
| Alcohol Education Rehabilitation Fund   | 7,803.04                |  | 8,137.66                     |             | 700.00   |          | 15,240.70                |
| Open Land Inventory                     | 1,500.00                |  |                              |             |          |          | 1,500.00                 |
| Union County Pocket Parks               | 3,753.45                |  |                              |             |          |          | 3,753.45                 |
| Union County Senior Focus               | 85,844.45               |  |                              |             |          |          | 85,844.45                |
| Field of Dreams                         | 54,095.60               |  |                              |             |          |          | 54,095.60                |
| Click It or Ticket                      |                         |  | 4,000.00                     |             | 3,400.00 |          | 600.00                   |
| Drunk Driving Enforcement Fund          | 20,776.18               |  |                              |             | 80.00    |          | 20,696.18                |
| Transportation Trust                    | 191,650.00              |  |                              |             |          |          | 191,650.00               |
| Body Armor Replacement Fund             | 6,245.59                |  | 3,354.13                     |             | 775.85   |          | 8,823.87                 |
| Municipal Alliance                      | 3,787.39                |  |                              |             |          |          | 3,787.39                 |
| Municipal Alliance Match                | 2,865.00                |  |                              |             |          |          | 2,865.00                 |
| Kids Recreation Grant                   | 911.47                  |  |                              |             |          |          | 911.47                   |
| Greening Union County - Kids Recreation | 8,253.50                |  |                              |             |          |          | 8,253.50                 |
| Union County Homeland Security          | 5,325.00                |  |                              |             | 5,325.00 |          |                          |
| Strom Water Management Grant            | 4,334.52                |  |                              |             |          |          | 4,334.52                 |
| Commerce Downtown Improvements          | 40,000.00               |  |                              |             |          |          | 40,000.00                |
| Police Technology Grant                 | 1,196.45                |  |                              |             |          |          | 1,196.45                 |
| Union County - Kids Recreation - 09     | 9,245.06                |  |                              |             |          |          | 9,245.06                 |
| Business Stimulus Fund Grant - 09       | 282.54                  |  |                              |             |          |          | 282.54                   |
|   |                         |  |                              |             |          |          |                          |
|   |                         |  |                              |             |          |          |                          |





**\* LOCAL DISTRICT SCHOOL TAX**

|   |          | Debit         | Credit        |
|---|----------|---------------|---------------|
| Balance January 1, 2013   |          |               |               |
| School Tax Payable #  | 85001-00 |               | 1.00          |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2012 - 2013)   | 85002-00 |               |               |
| Levy School Year July 1, 2013 - June 30, 2014   |          |               |               |
| Levy Calendar Year 2013   |          |               | 37,528,612.00 |
| Paid  |          | 37,528,611.00 |               |
| Balance December 31, 2013   |          |               |               |
| School Tax Payable # (Prepaid School Tax)   | 85003-00 | 2.00          |               |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2013 - 2014)   | 85004-00 |               |               |
| * Not including Type 1 school debt service, emergency authorizations-schools,<br>transfer to Board of Education for use of local schools. |          | 37,528,613.00 | 37,528,613.00 |

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE**

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

N/A

**REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

N/A

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

**REGIONAL HIGH SCHOOL TAX**

N/A

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

**COUNTY TAXES PAYABLE**

|  |          | Debit         | Credit        |
|--|----------|---------------|---------------|
| Balance January 1, 2013                |          |               |               |
| County Taxes                           | 80003-01 |               |               |
| Due County for Added and Omitted Taxes | 80003-02 |               | 19,123.54     |
| 2013 Levy:                             |          |               |               |
| General County                         | 80003-03 |               | 15,598,269.22 |
| County Library                         | 80003-04 |               |               |
| County Health                          |          |               |               |
| County Open Space Preservation         |          |               | 483,532.32    |
| Due County for Added and Omitted Taxes | 80003-05 |               | 34,695.32     |
| Paid                                   |          | 16,100,934.98 |               |
| Balance December 31, 2013              |          |               |               |
| County Taxes                           |          |               |               |
| Due County for Added and Omitted Taxes |          | 34,685.42     |               |
|  |          | 16,135,620.40 | 16,135,620.40 |

**SPECIAL DISTRICT TAXES**

|   |          | Debit | Credit |
|---|----------|-------|--------|
| Balance January 1, 2013   | 80003-06 |       | N/A    |
| 2013 Levy: (List Each Type of District Tax Separately - see Footnote) |          |       |        |
| Fire -  | 81108-00 |       |        |
| Sewer -   | 81111-00 |       |        |
| Water -   | 81112-00 |       |        |
| Garbage -   | 81109-00 |       |        |
| Special Improvement District  |          |       |        |
| Total 2013 Levy   | 80003-07 |       |        |
| Paid  | 80003-08 |       |        |
| Balance December 31, 2013   | 80003-09 |       |        |

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

**STATE LIBRARY AID**

N/A

**RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID**

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

N/A

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

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

N/A

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

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

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

N/A

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

**STATEMENT OF GENERAL BUDGET REVENUES 2013**

| Source   | Budget<br>-01 | Realized<br>-02 | Excess or Deficit*<br>-03 |
|--|---------------|-----------------|---------------------------|
| Surplus Anticipated 80101-   | 800,000.00    | 800,000.00      |                           |
| Surplus Anticipated with Prior Written Consent of<br>Director of Local Government 80102- |               |                 |                           |
| Miscellaneous Revenue Anticipated:   |               |                 |                           |
| Adopted Budget   | 3,561,316.91  | 3,577,180.09    | 15,863.18                 |
| Added by N.J.S. 40A:4-87: (List on 17a)  |               |                 |                           |
| See Sheet 17A  | 323,914.47    | 323,914.47      |                           |
| Total Miscellaneous Revenue Anticipated 80103-   | 3,885,231.38  | 3,901,094.56    | 15,863.18                 |
| Receipts from Delinquent Taxes 80104-  | 800,000.00    | 948,540.00      | 148,540.00                |
| Amount to be Raised by Taxation:   |               |                 |                           |
| (a) Local Tax for Municipal Purposes 80105-  | 11,120,028.00 |                 |                           |
| (b) Addition to Local District School Tax 80106-   |               |                 |                           |
| (c) Minimum Library Tax 80107-   | 1,062,633.00  |                 |                           |
| Total Amount to be Raised by Taxation 80107-   | 12,182,661.00 | 12,604,383.39   | 421,722.39                |
|  | 17,667,892.38 | 18,254,017.95   | 586,125.57                |

**ALLOCATION OF CURRENT TAX COLLECTIONS**

|  |  | Debit         | Credit        |
|--|--|---------------|---------------|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00 |  |               | 65,277,492.25 |
| Amount to be Raised by Taxation:   |  |               |               |
| Local District School Tax 80109-00   |  | 37,528,612.00 |               |
| Regional School Tax 80119-00   |  |               |               |
| Regional High School Tax 80110-00  |  |               |               |
| County Taxes 80111-00  |  | 16,081,801.54 |               |
| Due County for Added and Omitted Taxes 80112-00                              |  | 34,695.32     |               |
| Special District Taxes 80113-00  |  |               |               |
| Municipal Open Space Tax 80120-00  |  |               |               |
| Reserve for Uncollected Taxes 80114-00                                       |  |               | 972,000.00    |
| Deficit in Required Collection of Current Taxes (or) 80115-00                |  |               |               |
| Balance for Support of Municipal Budget (or) 80116-00                        |  | 12,604,383.39 |               |
| * Excess Non-Budget Revenue (see footnote) 80117-00                          |  |               |               |
| * Deficit Non-Budget Revenue (see footnote) 80118-00                         |  |               |               |
|  |  | 66,249,492.25 | 66,249,492.25 |

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



**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013**

|  |                 |                      |
|--|-----------------|----------------------|
| 2013 Budget as Adopted   | 80012-01        | 17,343,977.91        |
| 2013 Budget - Added by N.J.S. 40A:4-87                                     | 80012-02        | 323,914.47           |
| Appropriated for 2013 (Budget Statement Item 9)                            | 80012-03        | 17,667,892.38        |
| Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9) | 80012-04        |                      |
| <b>Total General Appropriations (Budget Statement Item 9)</b>              | <b>80012-05</b> | <b>17,667,892.38</b> |
| Add: Overexpenditures (see footnote)                                       | 80012-06        |                      |
| <b>Total Appropriations and Overexpenditures</b>                           | <b>80012-07</b> | <b>17,667,892.38</b> |
| Deduct Expenditures:   |                 |                      |
| Paid or Charged [Budget Statement Item (L)]                                | 80012-08        | 16,014,662.88        |
| Paid or Charged - Reserve for Uncollected Taxes                            | 80012-09        | 972,000.00           |
| Reserved   | 80012-10        | 679,940.86           |
| <b>Total Expenditures</b>  | <b>80012-11</b> | <b>17,666,603.74</b> |
| <b>Unexpended Balances Canceled (see footnote)</b>                         | <b>80012-12</b> | <b>1,288.64</b>      |

FOOTNOTES -

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES**

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

N/A

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

**RESULTS OF 2013 OPERATION**

**CURRENT FUND**

|   |          | Debit        | Credit       |
|---|----------|--------------|--------------|
| <b>Excess of Anticipated Revenues:</b>                          |          |              |              |
| Miscellaneous Revenues Anticipated                              | 80013-01 |              | 15,863.18    |
| Delinquent Tax Collections                                      | 80013-02 |              | 148,540.00   |
| Required Collection of Current Taxes                            | 80013-03 |              | 421,722.39   |
| Unexpended Balances of 2013 Budget Appropriations               | 80013-04 |              | 1,288.64     |
| Miscellaneous Revenue Not Anticipated                           | 81113-   |              | 388,342.17   |
| Miscellaneous Revenue Not Anticipated:                          |          |              |              |
| Proceeds of Sale of Foreclosed Property (Sheet 27)              | 81114-   |              |              |
| Payments in Lieu of Taxes on Real Property                      | 81120-   |              |              |
| Unexpended Balance of 2012 Appropriation Reserves               | 80013-05 |              | 206,698.86   |
| Prior Years Interfunds Returned in 2013                         | 80013-06 |              | 66,936.36    |
| Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) |          |              |              |
| Balance January 1, 2013   | 80013-07 |              |              |
| Balance December 31, 2013                                       | 80013-08 |              |              |
| <b>Deficit in Anticipated Revenues:</b>                         |          |              |              |
| Miscellaneous Revenues Anticipated                              | 80013-09 |              |              |
| Delinquent Tax Collections                                      | 80013-10 |              |              |
| Required Collection of Current Taxes                            | 80013-11 |              |              |
| Interfund Advances Originating in 2013                          | 80013-12 |              |              |
| Prior Year Senior Citizen                                       |          |              |              |
| Cancellation of Federal and State Grants                        |          |              |              |
| Refund of Prior Year Revenues                                   |          | 13,833.34    |              |
| Deficit Balance - To Trial Balance (Sheet 3)                    | 80013-13 |              |              |
| Surplus Balance - To Surplus (Sheet 21)                         | 80013-14 | 1,235,558.26 |              |
|   |          | 1,249,391.60 | 1,249,391.60 |



**SURPLUS - CURRENT FUND  
YEAR 2013**

|  | Debit        | Credit       |
|--|--------------|--------------|
| 1. Balance January 1, 2013 <span style="float: right;">80014-01</span>   |              | 1,355,645.49 |
| 2.   |              |              |
| 3. Excess Resulting from 2013 Operations <span style="float: right;">80014-02</span>   |              | 1,235,558.26 |
| 4. Amount Appropriated in the 2013 Budget - Cash <span style="float: right;">80014-03</span>   | 800,000.00   |              |
| 5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Service <span style="float: right;">80014-04</span> |              |              |
| 6.   |              |              |
| 7. Balance December 31, 2013 <span style="float: right;">80014-05</span>   | 1,791,203.75 |              |
|  | 2,591,203.75 | 2,591,203.75 |

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

|   |                 |                  |
|---|-----------------|------------------|
| Cash  | 80014-06        | 3,803,810.84     |
| Investments   | 80014-07        |                  |
| Sub-Total   |                 | 3,803,810.84     |
| Deduct Cash Liabilities Marked with "C" on Trial Balance  | 80014-08        | 2,024,482.40     |
| Cash Surplus  | 80014-09        | 1,779,328.44     |
| Deficit in Cash Surplus   | 80014-10        | ( )              |
| <b>Other Assets Pledged to Surplus: *</b>   |                 |                  |
| (1) Due from State of N.J. Senior Citizens and Veterans Deduction                                       | 80014-16        | 11,875.31        |
| Deferred Charges #  | 80014-12        |                  |
| Cash Deficit #  | 80014-13        |                  |
|   |                 |                  |
|   |                 |                  |
|   |                 |                  |
|   |                 |                  |
| <b>Total Other Assets</b>   | <b>80014-14</b> | <b>11,875.31</b> |
| * IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES. | 80014-15        | 1,791,203.75     |

# 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) #<br>or<br>(Abstract of Ratables)           |                         | 82101-00 | \$ <u>65,798,399.23</u> |
|   |                         | 82113-00 | \$ _____                |
| 2. Amount of Levy Special District Taxes  |                         | 82102-00 | \$ _____                |
| 3. Amount Levied for Omitted Taxes under<br>N.J.S.A. 54:4-63.12 et seq.                   |                         | 82103-00 | \$ _____                |
| 4. Amount Levied for Added Taxes under<br>N.J.S.A. 54:4-63.1 et seq.                      |                         | 82104-00 | \$ <u>142,580.61</u>    |
| 5a. Subtotal 2013 Levy  | \$ <u>65,940,979.84</u> |          |                         |
| 5b. Reductions Due to Tax Appeals**   | \$ <u>196,443.37</u>    |          |                         |
| 5c. Total 2013 Levy   |                         | 82106-00 | \$ <u>65,744,536.47</u> |
| 6. Transferred to Tax Title Liens   |                         | 82107-00 | \$ <u>6,680.31</u>      |
| 7. Transferred to Foreclosed Property   |                         | 82108-00 | \$ _____                |
| 8. Remitted, Abated or Canceled   |                         | 82109-00 | \$ <u>12,789.70</u>     |
| 9. Discount Allowed   |                         | 82110-00 | \$ _____                |
| 10. Collected in Cash:  |                         |          |                         |
| In 2012   |                         | 82121-00 | \$ <u>281,814.74</u>    |
| In 2013 *   |                         | 82122-00 | \$ <u>64,894,992.58</u> |
| R.E.A.P. Revenue  |                         | 82124-00 | \$ _____                |
| State's Share of 2013 Senior Citizens<br>and Veterans Deductions Allowed                  |                         | 82123-00 | \$ <u>100,684.93</u>    |
| Total to Line 14  |                         | 82111-00 | \$ <u>65,277,492.25</u> |
| 11. Total Credits   |                         |          | \$ <u>65,296,962.26</u> |
| 12. Amount Outstanding December 31, 2013  |                         | 83120-00 | \$ <u>447,574.21</u>    |
| 13. Percentage of Cash Collections to Total 2013 Levy,<br>(Item 10 divided by Item 5c) is | <u>99.28%</u>           | 82112-00 |                         |

**Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here  & complete sheet 22a.**

**14. Calculation of Current Taxes Realized in Cash:**

|  |  |                         |
|--|--|-------------------------|
| Total of Line 10   |  | \$ <u>65,277,492.25</u> |
| Less: Reserve for Tax Appeals Pending<br>State Division of Tax Appeals |  | \$ _____                |
| To Current Taxes Realized in Cash (Sheet 17)                           |  | \$ <u>65,277,492.25</u> |

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

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

\* Include overpayments applied as part of 2013 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the  
governing body prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

N/A

To Calculate Underlying Tax Collection Rate for 2013

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

**(1) Utilizing Accelerated Tax Sale**

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

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**(2) Utilizing Tax Levy Sale**

Total of Line 10 Collected in Cash (sheet 22) ..... \$ \_\_\_\_\_  
LESS: Proceeds from Tax Levy Sale (excluding premium) ..... \_\_\_\_\_  
**Net Cash Collected** ..... \$ \_\_\_\_\_  
Line 5c (sheet 22) Total 2013 Tax Levy ..... \$ \_\_\_\_\_  
Percentage of Collection Excluding Tax Levy Sale Proceeds  
(Net Cash Collected divided by Item 5c) is ..... \_\_\_\_\_

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

|   | Debit      | Credit     |
|---|------------|------------|
| 1. Balance January 1, 2013                                |            |            |
| Due From State of New Jersey                              | 15,591.76  |            |
| Due To State of New Jersey                                |            |            |
| 2. Sr. Citizens Deductions Per Tax Billings               | 9,250.00   |            |
| 3. Veterans Deductions Per Tax Billings                   | 98,000.00  |            |
| 4. Sr. Citizens Deductions Allowed By Tax Collector       |            |            |
| 5. Veterans Deductions Allowed By Tax Collector           | 500.00     |            |
| 6. Veterans Deductions Allowed By Tax Collector - 20      |            |            |
| 7. Veterans Deductions Disallowed By Tax Collector        |            | 500.00     |
| 8. Senior Citizens Deductions Disallowed By Tax Collector |            | 6,565.07   |
| 9. Received in Cash from State                            |            | 104,401.38 |
| 10. Prior Year Senior Citizen Disallowed                  |            |            |
| 11.   |            |            |
| 12. Balance December 31, 2013                             |            |            |
| Due From State of New Jersey                              |            | 11,875.31  |
| Due To State of New Jersey                                |            |            |
|   | 123,341.76 | 123,341.76 |

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

|                      |                          |
|----------------------|--------------------------|
| Line 2               | <u>9,250.00</u>          |
| Line 3               | <u>98,000.00</u>         |
| Line 4               | <u>          </u>        |
| Line 5               | <u>500.00</u>            |
| Sub-Total            | <u>107,750.00</u>        |
| Less: Line 7         | <u>500.00</u>            |
| Less: Line 8         | <u>6,565.07</u>          |
| To Item 10, Sheet 22 | <u><u>100,684.93</u></u> |

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

N/A

|  |  | Debit | Credit |
|--|--|-------|--------|
| Balance January 1, 2013  |  |       |        |
| Taxes Pending Appeals  |  |       |        |
| Interest Earned on Taxes Pending Appeals   |  |       |        |
| Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)  |  |       |        |
| Interest Earned on Taxes Pending State Appeals   |  |       |        |
| Budget Appropriation   |  |       |        |
| Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest) |  |       |        |
| 2010 Taxes subject to Tax Appeal   |  |       |        |
| Balance December 31, 2013  |  |       |        |
| Taxes Pending Appeals *  |  |       |        |
| Interest Earned on Taxes Pending Appeals   |  |       |        |
| * Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013.   |  |       |        |

  
Signature of Tax Collector

T-8063  
License #

3-3-14  
Date

**SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS**

|  |                          | Debit        | Credit       |
|--|--------------------------|--------------|--------------|
| 1. Balance January 1, 2013   |                          | 1,003,951.15 |              |
| A. Taxes   | 83102-00      952,442.98 |              |              |
| B. Tax Title Liens   | 83103-00      51,508.17  |              |              |
| 2. Canceled:   |                          |              |              |
| A. Taxes   | 83105-00                 |              | 71.22        |
| B. Tax Title Liens   | 83106-00                 |              |              |
| 3. Transferred to Foreclosed Tax Title Liens                               |                          |              |              |
| A. Taxes   | 83108-00                 |              |              |
| B. Tax Title Liens   | 83109-00                 |              |              |
| 4. Added Taxes   | 83110-00                 | 410.00       |              |
| 5. Added Tax Title Liens   | 83111-00                 |              |              |
| 6. Adjustment between Taxes (Other than current year) and Tax Title Liens: |                          |              |              |
| A. Taxes - Transfers to Tax Title Liens                                    | 83104-00                 |              | (1) 4,241.76 |
| B. Tax Title Liens - Transfers from Taxes                                  | 83107-00                 | (1) 4,241.76 |              |
| 7. Balance Before Cash Payments  |                          |              | 1,004,289.93 |
| 8. Totals  |                          | 1,008,602.91 | 1,008,602.91 |
| 9. Balance Brought Down  |                          | 1,004,289.93 |              |
| 10. Collected:   |                          |              | 948,540.00   |
| A. Taxes   | 83116-00      948,540.00 |              |              |
| B. Tax Title Liens   | 83117-00                 |              |              |
| 11. Interest and Costs - 2013 Tax Sale                                     | 83118-00                 | 683.48       |              |
| 12. 2013 Taxes Transferred to Liens  | 83119-00                 | 6,680.31     |              |
| 13. 2013 Taxes   | 83123-00                 | 447,574.21   |              |
| 14. Balance December 31, 2013  |                          |              | 510,687.93   |
| A. Taxes   | 83121-00      447,574.21 |              |              |
| B. Tax Title Liens   | 83122-00      63,113.72  |              |              |
| 15. Totals   |                          | 1,459,227.93 | 1,459,227.93 |

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 94.44%

17. Item No. 14 multiplied by percentage shown above is \$ 482,293.68 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**

N/A

|                                     |          | Debit | Credit |
|-------------------------------------|----------|-------|--------|
| 1. Balance January 1, 2013          | 84101-00 |       |        |
| 2. Foreclosed or Deeded in 2013     |          |       |        |
| 3. Tax Title Liens                  | 84103-00 |       |        |
| 4. Taxes Receivable                 | 84104-00 |       |        |
| 5A.                                 | 84102-00 |       |        |
| 5B.                                 | 84105-00 |       |        |
| 6. Adjustment to Assessed Valuation | 84106-00 |       |        |
| 7. Adjustment to Assessed Valuation | 84107-00 |       |        |
| 8. Sales                            |          |       |        |
| 9. Cash *                           | 84109-00 |       |        |
| 10. Contract                        | 84110-00 |       |        |
| 11. Mortgage                        | 84111-00 |       |        |
| 12. Loss on Sales                   | 84112-00 |       |        |
| 13. Gain on Sales                   | 84113-00 |       |        |
| 14. Balance December 31, 2013       | 84114-00 |       |        |

**CONTRACT SALES**

N/A

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

**MORTGAGE SALES**

N/A

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

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

Realized in 2013 Budget \_\_\_\_\_

To Results of Operation (Sheet 19) \_\_\_\_\_

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

| <u>Caused By</u>                                       | <u>Amount<br/>Dec. 31, 2012<br/>Per Audit<br/>Report</u> | <u>Amount in<br/>2013<br/>Budget</u> | <u>Amount<br/>Resulting<br/>from 2013</u> | <u>Balance<br/>as at<br/>Dec. 31, 2013</u> |
|--|--|--------------------------------------|---|--|
| 1. <u>Overexpenditure of Improvement Authorization</u> | \$ 7,938.90  | \$ 7,938.90                          | \$ 7,696.35                               | \$ 7,696.35                                |
| 2. _____   | \$ _____   | \$ _____                             | \$ _____                                  | \$ _____                                   |
| 3. _____   | \$ _____   | \$ _____                             | \$ _____                                  | \$ _____                                   |
| 4. _____   | \$ _____   | \$ _____                             | \$ _____                                  | \$ _____                                   |
| 5. _____   | \$ _____   | \$ _____                             | \$ _____                                  | \$ _____                                   |
| 6. _____   | \$ _____   | \$ _____                             | \$ _____                                  | \$ _____                                   |
| 7. _____   | \$ _____   | \$ _____                             | \$ _____                                  | \$ _____                                   |
| 8. _____   | \$ _____   | \$ _____                             | \$ _____                                  | \$ _____                                   |
| 9. _____   | \$ _____   | \$ _____                             | \$ _____                                  | \$ _____                                   |
| 10. _____  | \$ _____   | \$ _____                             | \$ _____                                  | \$ _____                                   |

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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





**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 |              | 8,584,000.00  |                   |
| Issued   | 80033-02 |              |               |                   |
| Paid   | 80033-03 | 700,000.00   |               |                   |
|  |          |              |               |                   |
| Outstanding December 31, 2013                      | 80033-04 | 7,884,000.00 |               |                   |
|  |          | 8,584,000.00 | 8,584,000.00  |                   |
| 2014 Bond Maturities - General Capital Bonds       |          |              | 80033-05      | \$ 730,000.00     |
| 2014 Interest on Bonds *                           |          | 80033-06     | \$ 254,830.00 |                   |
| <b>ASSESSMENT SERIAL BONDS</b>                     |          |              |               |                   |
| Outstanding January 1, 2013                        | 80033-07 |              |               |                   |
| Issued   | 80033-08 |              |               |                   |
| Paid   | 80033-09 |              |               |                   |
|  |          |              |               |                   |
| Outstanding December 31, 2013                      | 80033-10 |              |               |                   |
|  |          |              |               |                   |
| 2014 Bond Maturities - Assessment Bonds            |          |              | 80033-11      | \$                |
| 2014 Interest on Bonds *                           |          | 80033-12     | \$            |                   |
| Total "Interest on Bonds - Debt Service" (* Items) |          |              | 80033-13      | \$ 254,830.00     |

**LIST OF BONDS ISSUED DURING 2013**

| Purpose | 2014 Maturity | Amount Issued | Date of Issue | N/A           |
|---------|---------------|---------------|---------------|---------------|
|         |               |               |               | Interest Rate |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
| Total   |               |               |               |               |

80033-14      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR LOANS  
WASTEWATER TREATMENT/ INFRASTRUCTURE LOANS PAYABLE  
(COUNTY) (MUNICIPAL) LOANS**

|  |          | Debit        | Credit       | 2014 Debt Service |
|--|----------|--------------|--------------|-------------------|
| Outstanding January 1, 2013            | 80033-01 |              | 6,714,595.42 |                   |
| Issued                                 | 80033-02 |              |              |                   |
| Paid                                   | 80033-03 | 423,256.03   |              |                   |
|  |          |              |              |                   |
| Outstanding December 31, 2013          | 80033-04 | 6,291,339.39 |              |                   |
|  |          | 6,714,595.42 | 6,714,595.42 |                   |
| 2014 Loan Maturities                   |          |              | 80033-05     | \$ 427,144.96     |
| 2014 Interest on Loans                 |          |              |              | \$ 152,103.76     |
| Total 2014 Debt Service for _____ Loan |          |              | 80033-13     | \$ 579,248.72     |
| <b>Loan</b>                            |          |              | N/A          |                   |
| Outstanding January 1, 2013            | 80033-07 |              |              |                   |
| Issued                                 | 80033-08 |              |              |                   |
| Paid                                   | 80033-09 |              |              |                   |
| Refunded                               |          |              |              |                   |
|  |          |              |              |                   |
| Outstanding December 31, 2013          | 80033-10 |              |              |                   |
|  |          |              |              |                   |
| 2014 Loan Maturities                   |          |              | 80033-11     | \$                |
| 2014 Interest on Loans                 |          |              | 80033-12     | \$                |
| Total 2014 Debt Service for ECIA Loan  |          |              | 80033-13     | \$                |

**LIST OF LOANS ISSUED DURING 2013**

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

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

N/A

**TYPE I SCHOOL TERM BONDS**

|  |          | Debit | Credit   | 2014 Debt Service |
|--|----------|-------|----------|-------------------|
| Outstanding January 1, 2013                                      | 80034-01 |       |          |                   |
| Paid   | 80034-02 |       |          |                   |
| Outstanding December 31, 2013                                    | 80034-03 |       |          |                   |
| 2014 Bond Maturities - Term Bonds                                | 80034-04 |       | \$       |                   |
| 2014 Interest on Bonds *   | 80034-05 |       | \$       |                   |
| <b>TYPE I SCHOOL SERIAL BOND</b>                                 |          |       |          |                   |
| Outstanding January 1, 2013                                      | 80034-06 |       |          |                   |
| Issued   | 80034-07 |       |          |                   |
| Paid   | 80034-08 |       |          |                   |
| Outstanding December 31, 2013                                    | 80034-09 |       |          |                   |
| 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. _____                                     |        | \$ _____                  | \$ _____                  |

**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. #12-1 Various Improvements and Equipment | 1,148,000.00           | 10/10/2012               | 1,148,000.00                             | 10/9/2014        | 0.59%            |                         | 6,807.64        | 1 Year                             |
| 2.  | Ord. #18-11 Tax Refunding Bond                | 1,167,000.00           | 10/18/2011               | 700,200.00                               | 10/9/2014        | 0.59%            | 233,400.00              | 4,152.19        | 1 Year                             |
| 3.  | Ord. #4-10 Various Road Improvements          | 403,750.00             | 10/9/2013                | 403,750.00                               | 10/9/2014        | 0.59%            |                         | 2,394.24        | 1 Year                             |
| 4.  | Ord. #9-12 Various Improvements and Equipment | 804,000.00             | 10/9/2013                | 804,000.00                               | 10/9/2014        | 0.59%            |                         | 4,767.72        | 1 Year                             |
| 5.  |   |                        |                          |  |                  |                  |                         |                 |                                    |
| 6.  |   |                        |                          |  |                  |                  |                         |                 |                                    |
| 7.  |   |                        |                          |  |                  |                  |                         |                 |                                    |
| 8.  |   |                        |                          |  |                  |                  |                         |                 |                                    |
| 9.  |   |                        |                          |  |                  |                  |                         |                 |                                    |
| 10. |   |                        |                          |  |                  |                  |                         |                 |                                    |
| 11. |   |                        |                          |  |                  |                  |                         |                 |                                    |
| 12. |   |                        |                          |  |                  |                  |                         |                 |                                    |
| 13. |   |                        |                          |  |                  |                  |                         |                 |                                    |
| 14. |   |                        |                          |  |                  |                  |                         |                 |                                    |
|     | <b>Total</b>                                  | 3,522,750.00           |                          | 3,055,950.00                             |                  |                  | 233,400.00              | 18,121.78       |                                    |

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

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

(Do not crowd - add additional sheets)

80051-01      80051-02



# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

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

TOWNSHIP OF BERKELEY HEIGHTS  
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

| Number      | Ordinance<br>Date | Amount       | Balance<br>Dec. 31, 2012 |                 | 2013<br>Authorizations | Paid or<br>Charged | Balance<br>Dec. 31, 2013 |               | Overexpenditure |
|-------------|-------------------|--------------|--------------------------|-----------------|------------------------|--------------------|--------------------------|---------------|-----------------|
|             |                   |              | Funded                   | Unfunded        |                        |                    | Funded                   | Unfunded      |                 |
| 43-99       | 9/7/99            | \$ 35,000.00 | \$ 18,251.00             | \$ 13,250.00    | \$ -                   | \$ -               | \$ 31,501.00             | \$ -          |                 |
| 46-99       | 9/7/99            | 35,000.00    | 7,740.06                 |                 |                        |                    | 7,740.06                 |               |                 |
| 00-13       | 6/27/00           | 1,750,815.00 | 10,818.65                |                 |                        | 18,515.00          |                          | (7,696.35)    |                 |
| 00-16       | 8/22/00           | 237,500.00   | 2,260.43                 |                 |                        |                    | 2,260.43                 |               |                 |
| 35-01       | 9/4/01            | 600,000.00   | 64,192.12                |                 |                        | 52,256.55          | 11,935.57                |               |                 |
| 02-20       | 10/8/02           | 922,500.00   | 4,571.23                 |                 |                        | 4,518.87           | 52.36                    |               |                 |
| 04-27/05-32 | 11/23/04          | 1,000,000.00 | 17,611.92                |                 |                        | 16,686.92          | 925.00                   |               |                 |
| 06-11/15-07 | 9/4/07            | 1,300,000.00 | 3,434.47                 |                 |                        |                    | 3,434.47                 |               |                 |
| 07-13/08-22 | 9/9/08            | 4,250,000.00 | 612,914.17               |                 |                        | 273,631.86         | 339,282.31               |               |                 |
| 04-10       | 3/20/09           | 900,000.00   |                          | 99,252.94       |                        | 61,060.25          | 38,192.69                |               |                 |
| 16-11       | 7/26/11           | 165,700.00   | 41.50                    |                 |                        | 41.50              |                          |               |                 |
| 17-11       | 7/26/11           | 45,000.00    | 8,987.00                 |                 |                        | 4,840.00           | 4,147.00                 |               |                 |
| 18-11       | 7/26/11           | 1,167,000.00 |                          | 31,100.72       |                        |                    | 31,100.72                |               |                 |
| 09-12       |                   | 57,000.00    | 50,514.00                |                 |                        | 28,898.43          | 21,615.57                |               |                 |
| 12-010      |                   | 1,608,874.00 | 360,982.32               | 1,148,000.00    |                        | 1,451,218.08       | 57,764.24                |               |                 |
| 09-13       |                   | 846,907.00   |                          |                 | 846,907.00             | 387,975.82         | 458,931.18               |               |                 |
| 10-13       |                   | 58,541.00    |                          |                 | 58,541.00              | 30,949.06          | 27,591.94                |               |                 |
|             |                   |              | \$ 1,162,318.87          | \$ 1,291,603.66 | \$ 905,448.00          | \$ 2,330,592.34    | \$ 418,984.71            | \$ 617,489.83 | \$ (7,696.35)   |



**GENERAL CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

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

**GENERAL CAPITAL FUND ONLY**

| Purpose                             | Amount Appropriated    | Total Obligations Authorized | Down Payment Provided by Ordinance | Amount of Down Payment in Budget of 2013 or Prior Years |
|-------------------------------------|------------------------|------------------------------|------------------------------------|---|
| 09-13 Various Capital Improvements  | 846,907.00             | 804,000.00                   | 42,907.00                          | 42,907.00   |
| *10-13 Various Capital Improvements | 58,541.00              |                              |                                    |   |
|                                     |                        |                              |                                    |   |
|                                     |                        |                              |                                    |   |
|                                     |                        |                              |                                    |   |
|                                     |                        |                              |                                    |   |
|                                     |                        |                              |                                    |   |
|                                     |                        |                              |                                    |   |
|                                     |                        |                              |                                    |   |
|                                     |                        |                              |                                    |   |
|                                     |                        |                              |                                    |   |
|                                     |                        |                              |                                    |   |
|                                     |                        |                              |                                    |   |
|                                     |                        |                              |                                    |   |
| <b>Total</b>                        | 80032-00<br>905,448.00 | 804,000.00                   | 42,907.00                          | 42,907.00   |

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.

\*Fully funded through the capital improvement fund.

**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

2013

|  |          | N/A   |        |
|--|----------|-------|--------|
|  |          | Debit | Credit |
| Balance January 1, 2013                            | 80029-01 |       |        |
| Premium on Sale of Bonds                           |          |       |        |
| Funded Improvement Authorizations Canceled         |          |       |        |
|  |          |       |        |
|  |          |       |        |
| Appropriated to Finance Improvement Authorizations | 80029-02 |       |        |
| Appropriated to 2013 Budget Revenue                | 80029-03 |       |        |
| Balance December 31, 2013                          | 80029-04 |       |        |
|  |          |       |        |

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

N/A

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

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2014 appropriation column.

**MUNICIPALITIES ONLY**

**IMPORTANT!!**

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

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

**A.**

- 1. Total Tax Levy for the Year 2013 was \$ 65,744,536.47
- 2. Amount of Item 1 Collected in 2013 (\*) \$ 65,277,492.25
- 3. Seventy (70) percent of Item 1 \$ 46,021,175.52

(\*) Including prepayments and overpayments applied

**B.**

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

Answer YES or NO: Yes

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

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

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

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

**D.**

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

**E.**

| <u>Unpaid</u>   | <u>2012</u> | <u>2013</u>         | <u>Total</u>        |
|---|-------------|---------------------|---------------------|
| 1. State Taxes  | \$ _____    | \$ _____            | \$ _____            |
| 2. County Taxes   | \$ _____    | \$ <u>34,685.42</u> | \$ <u>34,685.42</u> |
| 3. Amount due Special Districts                         | \$ _____    | \$ _____            | \$ _____            |
| 4. Amounts due School Districts<br>for Local School Tax | \$ _____    | \$ <u>2.00</u>      | \$ <u>2.00</u>      |



**POST CLOSING TRIAL BALANCE**  
**UTILITY ASSESSMENT TRUST FUNDS**

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

AS AT DECEMBER 31, 2013

| Title of Account | Debit | N/A<br>Credit |
|------------------|-------|---------------|
|                  |       |               |
|                  |       |               |
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|                  |       |               |

(Do not crowd - add additional sheets)

**ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGDED TO LIABILITIES AND SURPLUS**

| Title of Liability to which Cash and Investments are Pledged | Audit Balance Dec. 31, 2012 | RECEIPTS              |                  |                  |                  | Disbursements    | N/A Balance Dec. 31, 2013 |
|--|-----------------------------|-----------------------|------------------|------------------|------------------|------------------|---------------------------|
|  |                             | Assessments and Liens | Operating Budget |                  |                  |                  |                           |
| Assessment Serial Bond Issues:                               | xxxxxxxxxxxxxxxx            | xxxxxxxxxxxxxxxx      | xxxxxxxxxxxxxxxx | xxxxxxxxxxxxxxxx | xxxxxxxxxxxxxxxx | xxxxxxxxxxxxxxxx | xxxxxxxxxxxxxxxx          |
|  |                             |                       |                  |                  |                  |                  |                           |
|  |                             |                       |                  |                  |                  |                  |                           |
|  |                             |                       |                  |                  |                  |                  |                           |
|  |                             |                       |                  |                  |                  |                  |                           |
| Assessment Bond Anticipation Note Issues:                    | xxxxxxxxxxxxxxxx            | xxxxxxxxxxxxxxxx      | xxxxxxxxxxxxxxxx | xxxxxxxxxxxxxxxx | xxxxxxxxxxxxxxxx | xxxxxxxxxxxxxxxx | xxxxxxxxxxxxxxxx          |
|  |                             |                       |                  |                  |                  |                  |                           |
|  |                             |                       |                  |                  |                  |                  |                           |
|  |                             |                       |                  |                  |                  |                  |                           |
| Other Liabilities  |                             |                       |                  |                  |                  |                  |                           |
| Trust Surplus  |                             |                       |                  |                  |                  |                  |                           |
| Less Assets "Unfinanced" *                                   | xxxxxxxxxxxxxxxx            | xxxxxxxxxxxxxxxx      | xxxxxxxxxxxxxxxx | xxxxxxxxxxxxxxxx | xxxxxxxxxxxxxxxx | xxxxxxxxxxxxxxxx | xxxxxxxxxxxxxxxx          |
|  |                             |                       |                  |                  |                  |                  |                           |
|  |                             |                       |                  |                  |                  |                  |                           |
| Totals   |                             |                       |                  |                  |                  |                  |                           |

\* Show as red figure

**STATEMENT OF SEWER UTILITY BUDGET - 2013**

N/A

**BUDGET REVENUES**

| Source  | Budget             | Received in Cash   | Excess or Deficit * |
|---|--------------------|--------------------|---------------------|
| Operating Surplus Anticipated 01  |                    |                    |                     |
| Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02 |                    |                    |                     |
| Rents   |                    |                    |                     |
| Miscellaneous   |                    |                    |                     |
| Reserve for Payment of Bonds  |                    |                    |                     |
|   |                    |                    |                     |
| Added by N.J.S. 40A:4-87: (List)  | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX  |
|   |                    |                    |                     |
|   |                    |                    |                     |
| Subtotal  |                    |                    |                     |
| Deficit (General Budget) ** 06  |                    |                    |                     |
| 07  |                    |                    |                     |

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

N/A

**STATEMENT OF BUDGET APPROPRIATIONS**

|  |                    |
|--|--------------------|
| Appropriations:                            | XXXXXXXXXXXXXXXXXX |
| Adopted Budget                             |                    |
| Added by N.J.S. 40A:4-87                   |                    |
| Emergency                                  |                    |
| Total Appropriations                       |                    |
| Add: Overexpenditures (See Footnote)       |                    |
| Total Appropriations and Overexpenditures  |                    |
| Deduct Expenditures:                       |                    |
| Paid or Charged                            |                    |
| Reserved                                   |                    |
| Surplus (General Budget) **                |                    |
| Total Expenditures                         |                    |
| Unexpended Balance Canceled (See Footnote) |                    |

FOOTNOTES:

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

**STATEMENT OF 2011 OPERATION  
SEWER UTILITY**

"NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2010 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.

N/A

**SECTION 1:**

|  |                      |  |
|--|----------------------|--|
| Revenue Realized:  | XXXXXXXXXXXXXXXXXXXX |  |
| Budget Revenue (Not Including "Deficit (General Budget)")  |                      |  |
| Miscellaneous Revenue Not Anticipated  |                      |  |
| 2012 Appropriation Reserves Canceled *<br>(Excess Revenue Realized)  |                      |  |
|  |                      |  |
|  |                      |  |
| <b>Total Revenue Realized</b>  |                      |  |
| Expenditures:  | XXXXXXXXXXXXXXXXXXXX |  |
| Appropriations (Not Including "Surplus (General Budget)")  | XXXXXXXXXXXXXXXXXXXX |  |
| Paid or Charged  |                      |  |
| Reserved   |                      |  |
| Expended Without Appropriation   |                      |  |
| Cash Refund of Prior Year's Revenue  |                      |  |
| Overexpenditure of Appropriation Reserves  |                      |  |
| Total Expenditures   |                      |  |
| Less: Deferred Charges Included in<br>Above "Total Expenditures"   |                      |  |
| <b>Total Expenditures - As Adjusted</b>  |                      |  |
| <b>Excess</b>  |                      |  |
| Budget Appropriation - Surplus (General Budget) **   |                      |  |
| Remainder = Balance of "Results of 2013 Operation" ("Excess in<br>Operations - Sheet 60")                  |                      |  |
|  |                      |  |
| <b>Deficit</b>   |                      |  |
| Anticipated Revenue - Deficit (General Budget) **  |                      |  |
| Remainder = Balance of "Results of 2013 Operation" ("Operating<br>Deficit - to Trial Balance" - Sheet 60") |                      |  |

**SECTION 2:**

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

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

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

**RESULTS OF 2013 OPERATIONS - SEWER UTILITY**

N/A

|  | Debit                | Credit               |
|--|----------------------|----------------------|
| Excess in Anticipated Revenues                       | XXXXXXXXXXXXXXXXXXXX |                      |
| Unexpended Balances of Appropriations                | XXXXXXXXXXXXXXXXXXXX |                      |
| Miscellaneous Revenue Not Anticipated                | XXXXXXXXXXXXXXXXXXXX |                      |
| Unexpended Balances of 2012 Appropriation Reserves * | XXXXXXXXXXXXXXXXXXXX |                      |
| Encumbrance Payable Canceled                         |                      |                      |
| Deficit in Anticipated Revenues                      |                      | XXXXXXXXXXXXXXXXXXXX |
| Refunds of Prior Year Revenues                       |                      | XXXXXXXXXXXXXXXXXXXX |
| Operating Deficit - to Trial Balance                 | XXXXXXXXXXXXXXXXXXXX |                      |
| Excess in Operations - to Operating Surplus          |                      | XXXXXXXXXXXXXXXXXXXX |

\* See restriction in amount on Sheet 59, SECTION 2

**OPERATING SURPLUS -SEWER UTILITY**

N/A

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

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

N/A

|   |  |  |
|---|--|--|
| Cash (including Change Fund)                                  |  |  |
| Investments   |  |  |
| Interfund Accounts Receivable                                 |  |  |
| Subtotal  |  |  |
| Deduct Cash Liabilities Marked with "C" on Trial Balance      |  |  |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) |  |  |
| * Other Assets Pledged to Operating Surplus                   |  |  |
| Deferred Charges #  |  |  |
| Operating Deficit #   |  |  |
| Total Other Assets  |  |  |

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

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

**SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE**

N/A

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

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**SCHEDULE OF SEWER LIENS**

N/A

|                                    |          |          |
|------------------------------------|----------|----------|
| Balance December 31, 2012          |          | \$ _____ |
| Increased by:                      |          |          |
| Transfers from Accounts Receivable | \$ _____ |          |
| Penalties and Costs                | \$ _____ |          |
| Other                              | \$ _____ | \$ _____ |
| Decreased by:                      |          |          |
| Collections                        | \$ _____ |          |
| Other                              | \$ _____ | \$ _____ |
| Balance December 31, 2013          |          | \$ _____ |

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

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

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

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

N/A

**SEWER UTILITY ASSESSMENT BONDS**

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

**SEWER UTILITY CAPITAL BONDS**

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

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

N/A

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

**LIST OF BONDS ISSUED DURING 2013**

N/A

| Purpose | 2014 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
| Total   |               |               |               |               |

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

N/A

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

| INTEREST ON LOANS - SEWER                          |    | UTILITY BUDGET |    |
|--|----|----------------|----|
| 2014 Interest on Loans (* Items)                   | \$ |                |    |
| Less: Interest Accrued to 12/31/13 (Trial Balance) | \$ |                |    |
| Sub-Total  | \$ |                |    |
| Add: Interest to be Accrued as of 12/31/14         | \$ |                |    |
| Required Appropriation 2014                        |    |                | \$ |

**LIST OF LOANS ISSUED DURING 2013**

| Purpose | 2014 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
| Total   |               |               |               |               |





# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

|              | Purpose | Amount of<br>Obligation<br>Outstanding<br>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.          |         |   |                         |                   |
| <b>Total</b> |         |   | 80051-01                | 80051-02          |

(Do not crowd - add additional sheets)



**SEWER UTILITY CAPITAL FUND**

N/A

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

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

**SEWER UTILITY CAPITAL FUND**

N/A

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

|  | Debit              |                    |
|--|--------------------|--------------------|
| Balance January 1, 2013                            | XXXXXXXXXXXXXXXXXX |                    |
| Received from 2013 Budget Appropriation *          | XXXXXXXXXXXXXXXXXX |                    |
| Received from 2013 Emergency Appropriation *       | XXXXXXXXXXXXXXXXXX |                    |
|  |                    |                    |
| Appropriated to Finance Improvement Authorizations |                    | XXXXXXXXXXXXXXXXXX |
|  |                    | XXXXXXXXXXXXXXXXXX |
| Balance December 31, 2013                          |                    | XXXXXXXXXXXXXXXXXX |

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

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

**UTILITIES ONLY**

|              |                     |                              |                                    | N/A   |
|--------------|---------------------|------------------------------|------------------------------------|---|
| Purpose      | Amount Appropriated | Total Obligations Authorized | Down Payment Provided by Ordinance | Amount of Down Payment in Budget of 2013 or Prior Years |
|              |                     |                              |                                    |   |
|              |                     |                              |                                    |   |
|              |                     |                              |                                    |   |
|              |                     |                              |                                    |   |
|              |                     |                              |                                    |   |
|              |                     |                              |                                    |   |
|              |                     |                              |                                    |   |
|              |                     |                              |                                    |   |
|              |                     |                              |                                    |   |
|              |                     |                              |                                    |   |
|              |                     |                              |                                    |   |
|              |                     |                              |                                    |   |
|              |                     |                              |                                    |   |
|              |                     |                              |                                    |   |
| <b>Total</b> |                     |                              |                                    |   |

**SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

**YEAR 2013**

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

## INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2013

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

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

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

### INDEX

|             |   |
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| 1, 1a & 1b. | Certification and Affidavit   |
| 1c.         | Municipal Budget Local Examination Certification  |
| 1d.         | Report of Federal and State Financial Assistance Expenditures of Awards   |
| 2.          | Instructions and Certification  |
| 3, 3a & 3b. | Trial Balance - Current Fund  |
| 4.          | Trial Balance - Public Assistance Fund  |
| 5.          | Trial Balance - Federal and State Grant Fund  |
| 6 & 6b.     | Trial Balance - Trust Funds/Schedule of Trust Fund Deposits & Reserves  |
| 6a.         | Municipal Public Defender Certification -- P.L. 1998, C. 256  |
| 7.          | Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus  |
| 8.          | Trial Balance - Capital Fund  |
| 9 & 9a.     | Cash Reconciliation   |
| 10.         | Federal and State Grants Receivable   |
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| 12.         | Unappropriated Reserves for Federal and State Grants  |
| 13.         | Local District School Tax - Municipal Open Space Tax  |
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| 15.         | County Taxes Payable - Special District Taxes   |
| 16.         | Reserves for State and Federal Aid for Library Services   |
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| 17.         | Allocation of Current Tax Collections   |
| 18.         | General Budget Appropriations   |
| 18.         | Emergency Appropriations for Local School District Purposes   |
| 19.         | Results of 2013 Operation - Current Fund  |
| 20.         | Schedule of Miscellaneous Revenues Not Anticipated  |
| 21.         | Surplus Account and Analysis of Balance   |
| 22.         | Current Tax Levy  |
| 22a.        | Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2013  |
| 23.         | Due from/to State of New Jersey for Senior Citizens and Veterans Deductions   |
| 24.         | Reserve for Tax Appeals Pending (N.J.S.A.54:3-37)   |
| 25.         | Municipal Budget - Computation of "Reserve for Uncollected Taxes" & "Amount to be Raised by Taxation"   |
| 25a.        | Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation  |
| 26.         | Delinquent Taxes and Tax Title Liens  |
| 27.         | Foreclosed Property; Contract Sales; Mortgage Sales   |
| 28.         | Deferred Charges and List of Judgments - Current  |
| 29.         | Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage |
| 30.         | Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances  |
| 31 & 31a.   | Summary Statement of Debt Service Requirements - Municipal (or County)  |
| 32.         | Summary Statement of Debt Service Requirements - School - Type 1 and Current  |
| 33.         | Debt Service for Notes (Other than Assessment Notes)  |
| 34 & 34a.   | Debt Service for Assessment Notes/ Schedule of Capital Lease Program Obligations  |
| 35 & 35a.   | Improvement Authorizations  |
| 36.         | Capital Improvement Fund  |
| 37.         | Down Payment  |
| 37.         | Capital Improvements Authorized in 2013   |
| 38.         | General Capital Surplus, Bond Covenants   |
| 39.         | Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)   |