

TOWNSHIP OF BERKELEY

Pinewald-Keswick Road
P.O. Box B
Bayville, NJ 08721-0287
www.berkeleynj.org

DEPARTMENT OF TREASURY

Frederick C. Ebenau, C.M.F.O.
Phone: (732) 244-7400
Fax: (732) 736-1747
Email: treas@twp.berkeley.nj.us

BERKELEY



TOWNSHIP

February 20, 2014

Division of Local Government Services
CN 803
Trenton, NJ 08625-0803
Attn: Thomas H. Neff, Director

Re: Annual Financial Statement

Dear Mr. Neff:

Herein please find an original copy of the 2013 Annual Financial Statement for your files.

Thank you,

A handwritten signature in black ink, appearing to read 'Frederick C. Ebenau', is written over a horizontal line.

Frederick C. Ebenau
Chief Financial Officer

C: Mayor Carmen F. Amato, Jr.
Beverly Carle, Township Clerk
Christopher Reid, Business Administrator

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

BER

POPULATION LAST CENSUS: 41,255
NET VALUATION TAXABLE 2013: \$5,097,672,879
MUNICODE: 1505
FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2014
MUNICIPALITIES - FEBRUARY 10, 2014

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

Township of Berkeley, County of Ocean

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

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

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a, 63 to 65a and A63 to A65a (if applicable) are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Name: 
Title: Registered Municipal Accountant

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

Further, I do hereby certify that I, Frederick C. Ebenau, am the Chief Financial Officer, License #O-0244, of the Township of Berkeley, County of Ocean and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature: 
Title: Chief Financial Officer
Address: P.O. Box B, Bayville, NJ 08721
Phone Number: 732-244-7400
Fax Number: 732-736-1747
email address: TREAS@TWP.BERKELEY.NJ.US

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

BER

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 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, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality, taken as a whole.

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

NONE



William E. Antonides, Jr.
Registered Municipal Accountant
William E. Antonides and Company
P.O. Box 1137
Wall, NJ 07719
Phone Number: 732-681-0980
Fax Number: 732-681-4033

Certified by me

This 20th day of February, 2014

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

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

Printed Name:

Anthony Cirz

Signature:

[Handwritten Signature]

Certificate #:

License 7934

Date:

1-30-2014

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.

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Township of Berkeley

Chief Financial Officer: Frederick C. Ebenau

Signature: 

Certificate Number: O-0244

Date: 2/20/14

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Township of Berkeley

Chief Financial Officer: Frederick C. Ebenau

Signature: _____

Certificate Number: O-0244

Date: _____

21-6006084

Federal ID #

Township of Berkeley

Municipality

Ocean

County

Report of Federal and State Financial Assistance

Expenditure of Awards

Fiscal Year Ending: December 31, 2013

| | (1) Federal Programs Expended (Administered by the State) | (2) State Programs Expended | (3) Other Federal Programs Expended |
|--------------|---|--------------------------------------|---|
| TOTAL | \$ 63,015.97 | \$ 167,741.20 | \$ 1,539.93 |

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

_____ Single Audit

_____ Program Specific Audits

XXXX _____ 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 June 27, 2003) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with fiscal year ending after December 31, 2003. 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 agencies. **Exclude state aid (i.e., CMPTRA, Energy Receipts Tax, etc.) since there are no compliance requirements.**

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



Signature of Chief Financial Officer

2/20/14

Date

IMPORTANT!

BER

READ INSTRUCTIONS

INSTRUCTION

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

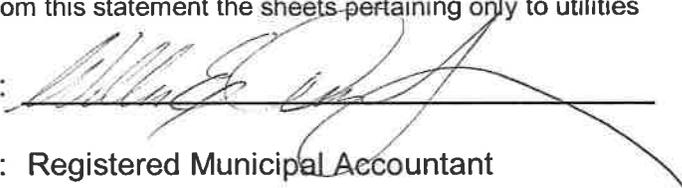
If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

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, County of Ocean 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: Registered Municipal Accountant

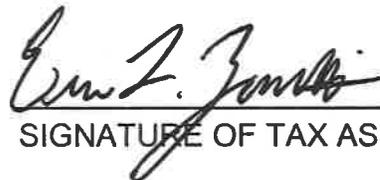
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$. *5,094,011,422*


SIGNATURE OF TAX ASSESSOR

Township of Berkeley
MUNICIPALITY

Ocean
COUNTY

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2013

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

| Title of Account | Debit | Credit |
|---|---------------------|-----------------------|
| Cash | 6,435,422.09 | |
| Cash - Change Fund | 3,510.00 | |
| | 6,438,932.09 | |
| Due from State of New Jersey (P.L. 1971, Ch. 20) | 83,434.25 | |
| Receivables and Other Assets with Full Reserves: | | |
| Delinquent Property Taxes Receivable | 2,757,788.88 | |
| Tax Title Liens Receivable | 592,522.16 | |
| Property Acquired for Taxes | 6,361,397.58 | |
| Revenue Accounts Receivable | 16,848.15 | |
| Interfunds: | | |
| Payroll Fund | 68,940.53 | |
| Grant Fund | 176,507.04 | |
| | 9,974,004.34 | |
| Deferred Charges: | | |
| Deficit in Operations | 46,666.68 | |
| Special Emergency Authorizations (40A:4-55) | 5,711,394.68 | |
| | 5,758,061.36 | |
| Appropriation Reserves | | 381,079.15 |
| Reserve for Encumbrances | | 362,591.12 |
| Due to Municipal Utility Authorities | | 1,784.78 |
| Sales Tax Payable | | 1,482.09 |
| Interfunds: | | |
| General Capital Fund | | 22,108.49 |
| Trust Other Fund | | 106,500.64 |
| Prepaid Taxes | | 1,019,592.25 |
| Tax Overpayments | | 268,126.39 |
| Reserve for Police Found Money | | 1,816.28 |
| Reserve for Garden State Trust Fund | | 42,590.00 |
| Accounts Payable | | 14,420.24 |
| County Taxes Payable | | 93,986.18 |
| Reserve for Contractually Required Severance | | 261,769.87 |
| Reserve for Revaluation Program | | 53,754.35 |
| Reserve for Storm Damage | | 2,475,490.31 |
| | | 5,107,092.14 C |

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER

CERTIFICATION

Public Law 1997, C. 256

| | | |
|--|--------|------------|
| Municipal Public Defender Expended Prior Year 2012 | (1) \$ | 16,420.00 |
| | x | <u>25%</u> |
| | (2) \$ | 4,105.00 |
| Municipal Public Defender Trust Cash Balance December 31, 2013 | (3) \$ | 2,231.67 |

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

Amount in excess of the amount expended: $3 - (1 + 2) =$ \$.00

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: Frederick C. Ebenau

Signature: 

Certificate Number: O-0244

Date: 2/20/14

Schedule of Trust Fund Deposits and Reserves

BER

| Purpose | Amount | | | Balance |
|---------------------------------------|------------------------|------------------------|------------------------|------------------------|
| | Dec. 31, 2012 | Increases | Decreases | as at Dec. 31, 2013 |
| 1 Law Enforcement | \$ 27,835.62 | \$ 17,493.77 | \$ 7,162.62 | \$ 38,166.77 |
| 2 Allied Risk Management (PMA) | 23,029.12 | 205,119.17 | 207,667.61 | 20,480.68 |
| 3 Sanitary Landfill | 12,934.19 | 6.46 | | 12,940.65 |
| 4 Unemployment Compensation | 8,358.73 | 50,005.98 | 28,858.50 | 29,506.21 |
| 5 Construction Code | 21,301.45 | 728,445.18 | 749,746.63 | |
| 6 Inspection Fees - Tree | 2,706.03 | 830.00 | | 3,536.03 |
| 7 Tax Map Maintenance | 657.80 | 1,300.00 | 250.00 | 1,707.80 |
| 8 Developer Application Review | 56,546.95 | 14,093.50 | 10,674.00 | 59,966.45 |
| 9 Recreation Fees Trust | 33,066.13 | 221,509.00 | 210,648.96 | 43,926.17 |
| 10 Founders Day | 14,989.50 | 53,880.60 | 55,567.76 | 13,302.34 |
| 11 Drainage Improvements | 164,262.87 | | 6,947.50 | 157,315.37 |
| 12 Affordable Housing | 879,549.42 | 104,147.07 | 63,055.82 | 920,640.67 |
| 13 Uniform Fire Safety Act | 6,600.66 | 65,062.50 | 11,789.92 | 59,873.24 |
| 14 Fire Prevention Donations | 7,251.33 | 62.50 | 818.71 | 6,495.12 |
| 15 Street Opening | 4,133.00 | 1,500.00 | 1,000.00 | 4,633.00 |
| 16 DARE | 16,400.80 | 6,225.00 | 5,727.70 | 16,898.10 |
| 17 Developers Road Impact | 80,680.25 | | | 80,680.25 |
| 18 Public Defender | 517.98 | 16,420.00 | 14,706.31 | 2,231.67 |
| 19 Tax Sale Premium | 919,015.00 | 2,630,000.00 | 609,100.00 | 2,939,915.00 |
| 20 P.O.A.A. | 764.28 | 60.00 | 452.42 | 371.86 |
| 21 Third Party Liens | 246,133.04 | 2,074,116.13 | 1,916,075.48 | 404,173.69 |
| 22 Foreclosure | 11,112.88 | | | 11,112.88 |
| 23 Developers Escrow | 2,111,981.88 | 293,774.90 | 554,875.91 | 1,850,880.87 |
| 24 Off Duty Police | 25,147.47 | 280,080.00 | 295,360.60 | 9,866.87 |
| 25 Inspection Fee - Grading | 20,818.72 | 54,750.00 | 53,299.78 | 22,268.94 |
| 26 PB-BOA Escrow | 100,239.59 | 117,377.44 | 103,171.53 | 114,445.50 |
| 27 Recreation-Developer Contributions | 39,500.00 | | | 39,500.00 |
| 28 Reserve For ABC Fees | 63.00 | 60.00 | 60.00 | 63.00 |
| 29 Tree Planting | 1,017.02 | | | 1,017.02 |
| 30 Municipal Alliance Donations | 6,218.14 | | | 6,218.14 |
| 31 Disposal of Forfeited Property | 3,813.51 | 5,475.00 | | 9,288.51 |
| 32 Inspection Holly Park | 3,141.84 | | | 3,141.84 |
| 33 Reserve For Berkeley Estates | 315,244.32 | 62.41 | | 315,306.73 |
| 34 Hurricane Sandy 2012 Donations | | 200,600.00 | 200,600.00 | |
| 35 Open Space | 721,106.58 | 512,466.64 | 466,020.52 | 767,552.70 |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| 40 | | | | |
| 41 | | | | |
| 42 | | | | |
| 43 | | | | |
| 44 | | | | |
| 45 | | | | |
| 46 | | | | |
| 47 | | | | |
| Totals: | \$ 5,886,139.10 | \$ 7,654,923.25 | \$ 5,573,638.28 | \$ 7,967,424.07 |

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

BER

| Title of Liability to which Cash and Investments are Pledged | Balance Dec. 31, 2012 | RECEIPTS | | | | Transfer | Disbursements | Balance Dec. 31, 2013 |
|---|--------------------------|--------------------------|-------------------|------------|------------|------------|---------------|--------------------------|
| | | Assessments and Liens | Current Budget | | | | | |
| Assessment Serial Bond Issues: | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Assessment Bond Anticipation Notes: | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Other Liabilities | | | | | | | | |
| Trust Surplus | | | | | | | | |
| *Less Assets "Unfinanced" | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Totals | .00 | .00 | .00 | .00 | .00 | .00 | .00 | .00 |

* Show as red figure.

CASH RECONCILIATION DECEMBER 31, 2013 (cont'd) BER

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

| | |
|----------------------------|---------------------|
| CURRENT FUND | |
| Ocean First Bank | |
| Account # 0813 | 6,567,914.73 |
| Account # 1256 | 25,982.92 |
| Account # 0821 | 200,370.23 |
| Account # 0995 | 500,019.10 |
| TD Bank | |
| Account # 4600 | 38,317.36 |
| Account # 1070 | .56 |
| | 7,332,604.90 |
| ANIMAL CONTROL FUND | |
| Ocean First Bank | |
| Account # 0961 | 87,212.84 |
| OTHER TRUST FUND | |
| Ocean First Bank | |
| Account # 0920 | 942.38 |
| Account # 0854 | 920,987.15 |
| Account # 0862 | 66,403.80 |
| Account # 0904 | 28,465.63 |
| Account # 0870 | 460.00 |
| Account # 0912 | 38,411.69 |
| Account # 0979 | 763,703.21 |
| Account # 0888 | 500.00 |
| Account # 0896 | 565.00 |
| Account # 0938 | 4,049,302.80 |
| Account # 0946 | 1,907.80 |
| Account # 0953 | 29,506.19 |
| TD Bank | |
| Account # 3459 | 349.52 |
| Account # 7366 | 1,803,652.81 |
| Account # 0212 | 51,771.07 |
| Account # 4805 | 71.79 |
| Account # 4740 | .82 |
| Account # 8616 | 7,196.00 |
| Account # 4775 | 85.06 |
| Account # 0200 | 3,732.56 |

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

MUNICIPALITIES AND COUNTIES

BER

FEDERAL AND STATE GRANTS RECEIVABLE

| Grant | Balance Jan. 1, 2013 | 2013 Budget Revenue Realized | Received | Cancelled | Unappropriated Reserves Realized | Balance Dec. 31, 2013 |
|---|-------------------------|---------------------------------------|------------|------------|--|--------------------------|
| Bayville First Aid Squad - Replace Generator | 571.00 | | | 571.00 | | |
| Berkeley Township OEM EOC Renovation | 105,000.00 | | | 105,000.00 | | |
| BERT - Emergency Worker Decon Center | 232.82 | | | 232.82 | | |
| COP'S Grant | | 1,266.48 | | 1,266.48 | | |
| Clean Communities Program | | 114,503.00 | 114,503.00 | | | |
| County of Ocean - Hazmat Response | 1,374.33 | | | 1,374.33 | | |
| NJ Office of Emergency Management | | 17,203.00 | 16,566.50 | | | 636.50 |
| Green Communities | 1,338.11 | | | 1,338.11 | | |
| Green Communities Grant - 2013 | 3,000.00 | | | | | 3,000.00 |
| Division of Highway Safety-Click It or Ticket | | 4,000.00 | 3,600.00 | 400.00 | | |
| Homeland Security Grant - FY 2007 | 12,533.99 | | | | | 12,533.99 |
| Homeland Security Grant - FY 2009 | 2,364.59 | | | | | 2,364.59 |
| Homeland Security Grant - FY 2009 | 32,700.00 | | 32,700.00 | | | |
| Homeland Security Grant - FY 2009 Additional | 5,432.64 | | 4,119.06 | | | 1,313.58 |
| Homeland Security Grant - FY 2011 | 23,287.00 | | | | | 23,287.00 |
| Homeland Security Grant - FY 2012 | | 25,000.00 | | | | 25,000.00 |
| Muni Alcohol Education Rehab Program - 2009 | 20.81 | | | 20.81 | | |
| Muni All. on Alcoholism and Drug Abuse - 2010 | 4.07 | | | 4.07 | | |
| | | | | | | |

MUNICIPALITIES AND COUNTIES

BER

FEDERAL AND STATE GRANTS RECEIVABLE

| Grant | Balance Jan. 1, 2013 | 2013 Budget Revenue Realized | Received | Cancelled | Unappropriated Reserves Realized | Balance Dec. 31, 2013 |
|---|-------------------------|---------------------------------------|------------|------------|--|--------------------------|
| Muni Alliance on Alcoholism and Drug Abuse - 20 | 9.50 | | | 9.50 | | |
| Muni Alliance on Alcoholism and Drug Abuse - 20 | 18,651.00 | | 18,149.48 | 501.52 | | |
| Muni Alliance on Alcoholism and Drug Abuse - 2013 | | 30,000.00 | | | | 30,000.00 |
| NJ DCA - Smart Future Grant | 30,000.00 | | 30,000.00 | | | |
| NJ Dept of Law and Public Safety - 966 Grant | 1,913.73 | | | 372.60 | | 1,541.13 |
| NJ Law and Pub Safety - 966 Grant - FY 2010 | 10,885.11 | | | | | 10,885.11 |
| NJ Law and Pub Safety - 966 Grant - FY 2011 | 7,040.00 | | | | | 7,040.00 |
| NJ Law and Pub Safety - 966 Grant - FY 2012 | 845.50 | | | | | 845.50 |
| 2011 NJLM Sustainable Jersey Grant | | 5,000.00 | 5,000.00 | | | |
| FY 2014 State 966 Reimbursement Program | | 32,206.52 | | | | 32,206.52 |
| 2013 Drive Sober or Get Pulled Over | | 4,400.00 | 4,400.00 | | | |
| NJ Economic Development Auth Public Entity Gra | 186,663.00 | | | | | 186,663.00 |
| Ocean County Tourism Grant | 1,000.00 | 920.00 | 920.00 | | | 1,000.00 |
| Planning Assistance Grant | 40,000.00 | | 40,000.00 | | | |
| State Homeland Security | 919.61 | | | 919.61 | | |
| State of NJ Division of Highway Safety | | 4,150.00 | 4,150.00 | | | |
| | | | | | | |
| | | | | | | |
| Totals | 485,786.81 | 238,649.00 | 274,108.04 | 112,010.85 | | 338,316.92 |

TOWNSHIP OF BERKELEY - COUNTY OF OCEAN

CURRENT FUND

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES

Sheet 1 of 2

GRANT FUND

| Grant | Balance Dec. 31, 2012 | Transfer from 2013 Budget Appropriation | Reserve for Encumbrances | Expended | Cancelled | Balance Dec. 31, 2013 |
|--|----------------------------------|--|-------------------------------------|-----------------|------------------|----------------------------------|
| Berkeley Township OEM EOC Renovation | 105,000.00 | | | | \$ 105,000.00 | |
| Body Armor Fund - 2008 | 1,071.74 | | | 1,071.74 | | |
| Body Armor Grant - 2011 | 6,123.69 | | | | | 6,123.69 |
| Body Armor Grant - 2012 | 6,366.90 | | | | | 6,366.90 |
| Body Armor Replacement Program | 93.01 | | | | 93.01 | |
| Body Armor Replacement Program - 2008 | 983.82 | | | 983.82 | | |
| Body Armor Replacement Program - 2009 | 2,282.51 | | | 2,282.51 | | |
| Body Armor Replacement Program - 2010 | 6,098.14 | | | | | 6,098.14 |
| Bullet Proof Vest Grant - 2005 | 400.11 | | | | 400.11 | |
| Clean Communities Program-2013 | | 114,503.00 | | 100,397.47 | | 14,105.53 |
| Clean Communities Program | 125.86 | | 2,468.82 | 2,468.82 | 125.86 | |
| Clean Communities Program Grant - 2009 | 57.11 | | | | 57.11 | |
| Clean Communities Program Grant - 2009 | .25 | | | | .25 | |
| Click It or Ticket | 400.00 | 4,000.00 | | 3,600.00 | 400.00 | 400.00 |
| County of Ocean - Hazmat Response | 1,374.33 | | | | 1,374.33 | |
| Department of Justice - Bullet Proof Vest Grant - 2008 | 3,260.64 | | | 1,891.93 | | 1,368.71 |
| Department of Justice - Bullet Proof Vest Grant - 2008 | 5,643.74 | | | 1,655.00 | | 3,988.74 |
| Sustainable Jersey Small Grants 2011 | | 5,000.00 | | 5,000.00 | | |
| Drunk Driving Enforcement Grant - 2004 | 2,210.33 | | | 2,210.33 | | |
| Drunk Driving Enforcement Grant - 2005 | 212.90 | | | 212.90 | | |
| EMAA Allocation - FY 2010 | 5,000.00 | | | | | 5,000.00 |
| EMAA Allocation - FY 2011 | 5,000.00 | | | | | 5,000.00 |
| Emergency Management Assistance - FY 2008 | 5,000.00 | | | | | 5,000.00 |
| Emergency Management Assistance - FY 2009 | 5,000.00 | | | | | 5,000.00 |
| NJ Office of Emergency Management | | 17,203.00 | | 16,566.10 | | 636.90 |
| NJ Office of Emergency Management | | | 571.00 | 571.00 | | |
| Green Communities Grant - 2013 | 3,000.00 | | | | | 3,000.00 |
| Homeland Security Grant - 2004 | 287.56 | | | | 287.56 | |
| Homeland Security Grant - FY 2007 | 306.53 | | | | 306.53 | |
| Homeland Security Grant - FY 2007 | 7,809.10 | | | | | 7,809.10 |
| Homeland Security Grant - FY 2009 | 2,364.59 | | | | | 2,364.59 |
| Homeland Security Grant - FY 2010 | 1,313.58 | | | | | 1,313.58 |
| Homeland Security Grant - FY 2011 | 23,287.00 | | | 22,322.38 | | 964.62 |
| Homeland Security Grant - FY 2012 | | 25,000.00 | | 24,996.66 | | 3.34 |

TOWNSHIP OF BERKELEY - COUNTY OF OCEAN

CURRENT FUND

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES

Sheet 2 of 2

GRANT FUND

| <u>Grant</u> | <u>Balance Dec. 31, 2012</u> | <u>Transfer from 2013 Budget Appropriation</u> | <u>Reserve for Encumbrances</u> | <u>Expended</u> | <u>Cancelled</u> | <u>Balance Dec. 31, 2013</u> |
|--|----------------------------------|--|-------------------------------------|----------------------|----------------------|----------------------------------|
| Municipal Alliance - 2009 | \$ 56.00 | | | | 56.00 | |
| Municipal Alliance - 2010 | 3.76 | | | | 3.76 | |
| Municipal Alliance - 2011 | 5.19 | | | | 5.19 | |
| Municipal Alliance - 2012 | 15.21 | | 112.81 | 112.81 | 15.21 | |
| Municipal Alliance - 2013 | | 30,000.00 | | 28,548.38 | | 1,451.62 |
| Municipal Alliance - Local Share | | 7,500.00 | | 7,500.00 | | |
| Municipal Alliance - Local Share | 1,139.25 | | | | 1,139.25 | |
| Municipal Alliance - Local Share | 30.67 | | | | 30.67 | |
| NJ 966 Grant - FY 2008 | | | 500.00 | 500.00 | | |
| NJ 966 Grant - FY 2010 | 7.96 | | 1,039.93 | 1,039.93 | 7.96 | |
| NJ 966 Grant - FY 2011 | 7,040.00 | | | | | 7,040.00 |
| FY 2014 State 966 Reimbursement Program | | 32,206.52 | | | | 32,206.52 |
| NJ 966 Reimbursement Program - FY 2012 | 737.50 | | | | | 737.50 |
| NJ Department of Law and Public Safety - 966 Grant | 249.63 | | | | 249.63 | |
| NJ Drunk Driving Enforcement | 13,848.47 | | 155.00 | (41.81) | | 14,045.28 |
| NJEDA - Public Entity Grant | 11,743.50 | | 77.81 | 10,388.19 | | 1,433.12 |
| Ocean County Tourism Grant | 1,000.00 | 920.00 | | 1,920.00 | | |
| Phase Two Bayville Volunteer Company | 297.74 | | | | 297.74 | |
| Planning Assistance Grant | 4,076.66 | | | 4,076.66 | | |
| Recycling Tonnage Grant | 306.87 | | | 203.58 | 103.29 | |
| Recycling Tonnage Grant - 2006 | 62.64 | | | | 62.64 | |
| Recycling Tonnage Grant - 2008 | 333.83 | | | 306.72 | 27.11 | |
| Recycling Tonnage Grant - 2009 | 267.09 | | | 207.92 | 59.17 | |
| Recycling Tonnage Grant - 2009 | 52.81 | | | | 52.81 | |
| Recycling Tonnage Grant - 2010 | 20,632.36 | | | 19,762.44 | | 869.92 |
| State Homeland Security Grant Phase 2-015 | 831.26 | | | | 831.26 | |
| State of NJ Department of Health and Senior Services Hepatitis B | 1,400.00 | | | 960.00 | | 440.00 |
| State of NJ Division of Highway Safety | | 4,150.00 | | 4,150.00 | | |
| 2013 Drive Sober or Get Pulled Over Statewide Lab | | 4,400.00 | | 4,400.00 | | |
| COP's Grant | | 1,266.48 | | | 1,266.48 | |
| Tourism Grant | 1,000.00 | | | | | 1,000.00 |
| U. S. Department of Energy | 465.97 | | | | 465.97 | |
| | <u>\$ 265,677.81</u> | <u>\$ 246,149.00</u> | <u>\$ 4,925.37</u> | <u>\$ 270,265.48</u> | <u>\$ 112,718.90</u> | <u>\$ 133,767.80</u> |
| Paid by Current Fund | | | | \$ 250,829.12 | | |
| Reserve for Encumbrances | | | | <u>19,436.36</u> | | |
| | | | | <u>\$ 270,265.48</u> | | |

A-16
A

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

BER

| Grant | Balance Jan. 1, 2013 | Transferred to 2013 Budget Appropriations | | Cancelled | Received | | | Balance Dec. 31, 2013 |
|-----------------|-------------------------|--|------------------------------|-----------|----------|-----|-----|--------------------------|
| | | Budget | Appropriation By 40A:4-87 | | | | | |
| Body Armor Fund | | | | | 8,605.72 | | | 8,605.72 |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| Totals | .00 | .00 | .00 | .00 | 8,605.72 | .00 | .00 | 8,605.72 |

*LOCAL DISTRICT SCHOOL TAX

BER

| | Debit | Credit |
|--|----------------------|----------------------|
| Balance January 1, 2013 | XXXXXXXXXX | XXXXXXXXXX |
| School Tax Payable # 85001-00 | XXXXXXXXXX | |
| School Tax Deferred | XXXXXXXXXX | XXXXXXXXXX |
| (Not in excess of 50% of Levy - 2012-2013) 85002-00 | XXXXXXXXXX | 13,569,906.01 |
| Levy School Year July 1, 2013 - June 30, 2014 | XXXXXXXXXX | 28,241,597.00 |
| Levy Calendar Year 2013 | XXXXXXXXXX | |
| Paid | 28,140,501.00 | XXXXXXXXXX |
| Balance December 31, 2013 | XXXXXXXXXX | XXXXXXXXXX |
| School Tax Payable # 85003-00 | | XXXXXXXXXX |
| School Tax Deferred | XXXXXXXXXX | XXXXXXXXXX |
| (Not in excess of 50% of Levy - 2013-2014) 85004-00 | 13,671,002.01 | XXXXXXXXXX |
| | 41,811,503.01 | 41,811,503.01 |

*Not including Type I school debt service, emergency authorizations -schools, transfer to Board of Education for use of local schools.

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

| | Debit | Credit |
|---|---------------------|---------------------|
| Balance January 1, 2013 85045-00 | XXXXXXXXXX | 721,106.58 |
| 2013 Levy 81105-00 | XXXXXXXXXX | 512,089.92 |
| Interest Earned | XXXXXXXXXX | 376.72 |
| Expenditures | 466,020.52 | XXXXXXXXXX |
| Balance December 31, 2013 85046-00 | 767,552.70 | XXXXXXXXXX |
| | 1,233,573.22 | 1,233,573.22 |

REGIONAL SCHOOL TAX

BER

(Provide a separate statement for each Regional District involved)

| | Debit | Credit |
|---|---------------|---------------|
| Balance January 1, 2013 | XXXXXXXXXX | XXXXXXXXXX |
| School Tax Payable # 85031-00 | XXXXXXXXXX | |
| School Tax Deferred | XXXXXXXXXX | XXXXXXXXXX |
| (Not in excess of 50% of Levy - 2012-2013) 85032-00 | XXXXXXXXXX | 9,156,429.26 |
| Levy School Year July 1, 2013 - June 30, 2014 | XXXXXXXXXX | 19,516,604.00 |
| Levy Calendar Year 2013 | XXXXXXXXXX | |
| Paid | 19,624,436.99 | XXXXXXXXXX |
| Balance December 31, 2013 | XXXXXXXXXX | XXXXXXXXXX |
| School Tax Payable # 85033-00 | | XXXXXXXXXX |
| School Tax Deferred | XXXXXXXXXX | XXXXXXXXXX |
| (Not in excess of 50% of Levy - 2013-2014) 85034-00 | 9,048,596.27 | XXXXXXXXXX |
| # Must include unpaid requisitions. | 28,673,033.26 | 28,673,033.26 |

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

BER

| | Debit | Credit |
|---|---------------|---------------|
| Balance January 1, 2013 | XXXXXXXXXX | XXXXXXXXXX |
| County Taxes 80003-01 | XXXXXXXXXX | |
| Due County for Added and Omitted Taxes 80003-02 | XXXXXXXXXX | 4,611.67 |
| 2013 Levy: | XXXXXXXXXX | XXXXXXXXXX |
| General County 80003-03 | XXXXXXXXXX | 17,205,560.90 |
| County Library 80003-04 | XXXXXXXXXX | 1,974,514.41 |
| County Health | XXXXXXXXXX | 714,511.78 |
| County Open Space Preservation | XXXXXXXXXX | 634,480.68 |
| Due County for Added and Omitted Taxes 80003-05 | XXXXXXXXXX | 93,986.18 |
| Paid | 20,533,679.44 | XXXXXXXXXX |
| Balance December 31, 2013 | XXXXXXXXXX | XXXXXXXXXX |
| County Taxes | | XXXXXXXXXX |
| Due County for Added and Omitted Taxes | 93,986.18 | XXXXXXXXXX |
| | 20,627,665.62 | 20,627,665.62 |

SPECIAL DISTRICT TAXES

| | Debit | Credit |
|---|------------|------------|
| Balance January 1, 2013 80003-06 | XXXXXXXXXX | |
| 2013 Levy: (List Each Type of District Tax Separately)* | XXXXXXXXXX | XXXXXXXXXX |
| Fire: 81108-00 | XXXXXXXXXX | XXXXXXXXXX |
| Sewer: 81111-00 | XXXXXXXXXX | XXXXXXXXXX |
| Water: 81112-00 | XXXXXXXXXX | XXXXXXXXXX |
| Garbage: 81109-00 | XXXXXXXXXX | XXXXXXXXXX |
| | XXXXXXXXXX | XXXXXXXXXX |
| | XXXXXXXXXX | XXXXXXXXXX |
| | XXXXXXXXXX | XXXXXXXXXX |
| Total 2013 Levy 80003-07 | XXXXXXXXXX | |
| Paid 80003-08 | | XXXXXXXXXX |
| Balance December 31, 2013 80003-09 | | XXXXXXXXXX |
| | .00 | .00 |

* Please state the number of districts in each instance.

STATE LIBRARY AID

BER

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

| | | Debit | Credit |
|------------------------------------|----------|------------|------------|
| Balance January 1, 2013 | 80004-01 | XXXXXXXXXX | |
| State Library Aid Received in 2013 | 80004-02 | XXXXXXXXXX | |
| Expended | 80004-09 | | XXXXXXXXXX |
| Balance December 31, 2013 | 80004-10 | | |
| | | .00 | .00 |

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

| | | Debit | Credit |
|------------------------------------|----------|------------|------------|
| Balance January 1, 2013 | 80004-03 | XXXXXXXXXX | |
| State Library Aid Received in 2013 | 80004-04 | XXXXXXXXXX | |
| Expended | 80004-11 | | XXXXXXXXXX |
| Balance December 31, 2013 | 80004-12 | | |
| | | .00 | .00 |

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 | XXXXXXXXXX | |
| State Library Aid Received in 2013 | 80004-06 | XXXXXXXXXX | |
| Expended | 80004-13 | | XXXXXXXXXX |
| Balance December 31, 2013 | 80004-14 | | |
| | | .00 | .00 |

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

| | | Debit | Credit |
|------------------------------------|----------|------------|------------|
| Balance January 1, 2013 | 80004-07 | XXXXXXXXXX | |
| State Library Aid Received in 2013 | 80004-08 | XXXXXXXXXX | |
| Expended | 80004-15 | | XXXXXXXXXX |
| Balance December 31, 2013 | 80004-16 | | |
| | | .00 | .00 |

STATEMENT OF GENERAL BUDGET REVENUES 2013

BER

| Source | Budget -01 | Realized -02 | Excess or Deficit * -03 |
|--|---------------|-----------------|----------------------------|
| Surplus Anticipated 80101- | | | .00 |
| Surplus Anticipated with Prior Written Consent of Director of Local Government 80102- | | | .00 |
| Miscellaneous Revenue Anticipated: | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| Adopted Budget | 13,651,764.55 | 13,659,631.30 | 7,866.75 |
| Added by N.J.S. 40A:4-87: (List on 17a) | 33,126.52 | 33,126.52 | .00 |
| Total Miscellaneous Revenue Anticipated 80103- | 13,684,891.07 | 13,692,757.82 | 7,866.75 |
| Receipts from Delinquent Taxes 80104- | 3,218,000.00 | 3,522,500.13 | 304,500.13 |
| Amount to be Raised by Taxation: | XXXXXXXXXX | XXXXXXXXXX | XXXXXXXXXX |
| (a) Local Tax for Municipal Purposes 80105- | 28,397,666.45 | XXXXXXXXXX | XXXXXXXXXX |
| (b) Addition to Local District School Tax 80106- | | XXXXXXXXXX | XXXXXXXXXX |
| (c) Minimum Library Tax 80121- | | XXXXXXXXXX | XXXXXXXXXX |
| Total Amount to be Raised by Taxation 80107- | 28,397,666.45 | 30,091,193.59 | 1,693,527.14 |
| | 45,300,557.52 | 47,306,451.54 | 2,005,894.02 |

ALLOCATION OF CURRENT TAX COLLECTIONS

| | Debit | Credit |
|--|---------------|---------------|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00 | XXXXXXXXXX | 94,388,858.17 |
| Amount to be Raised by Taxation | XXXXXXXXXX | XXXXXXXXXX |
| Local District School Tax 80109-00 | 28,241,597.00 | XXXXXXXXXX |
| Regional School Tax 80119-00 | 19,516,604.00 | XXXXXXXXXX |
| Regional High School Tax 80110-00 | .00 | XXXXXXXXXX |
| County Taxes 80111-00 | 20,529,067.77 | XXXXXXXXXX |
| Due County for Added and Omitted Taxes 80112-00 | 93,986.18 | XXXXXXXXXX |
| Special District Taxes 80113-00 | .00 | XXXXXXXXXX |
| Municipal Open Space Tax 80120-00 | 512,089.92 | XXXXXXXXXX |
| Reserve for Uncollected Taxes 80114-00 | XXXXXXXXXX | 4,595,680.29 |
| Deficit in Required Collection of Current Taxes (or) 80115-00 | XXXXXXXXXX | .00 |
| Balance for Support of Municipal Budget (or) 80116-00 | 30,091,193.59 | XXXXXXXXXX |
| *Excess Non-Budget Revenue (See footnote) 80117-00 | | XXXXXXXXXX |
| *Deficit Non-Budget Revenue (See footnote) 80118-00 | XXXXXXXXXX | |
| | 98,984,538.46 | 98,984,538.46 |

*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

BER

| | | |
|--|----------|----------------------|
| 2013 Budget as Adopted | 80012-01 | 45,267,431.00 |
| 2013 Budget - Added by N.J.S. 40A:4-87 | 80012-02 | 33,126.52 |
| Appropriated for 2013 (Budget Statement Item 9) | 80012-03 | 45,300,557.52 |
| Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9) | 80012-04 | 446,948.55 |
| Total General Appropriations (Budget Statement Item 9) | 80012-05 | 45,747,506.07 |
| Add: Overexpenditures (see footnote) | 80012-06 | |
| Total Appropriations and Overexpenditures | 80012-07 | 45,747,506.07 |
| Deduct Expenditures: | | |
| Paid or Charged [Budget Statement Item (L)] | 80012-08 | 40,757,527.68 |
| Paid or Charged - Reserve for Uncollected Taxes | 80012-09 | 4,595,680.29 |
| Reserved | 80012-10 | 381,079.15 |
| Total Expenditures | 80012-11 | 45,734,287.12 |
| Unexpended Balances Cancelled (see footnote) | 80012-12 | 13,218.95 |

Footnotes - Re: Overexpenditures

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

Re: Unexpended Balances Cancelled:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

| | | |
|---|----------|-----|
| 2013 Authorizations | | |
| N.J.S. 40A:4-46 (After adoption of Budget) | | |
| N.J.S. 40A:4-20 (Prior to adoption of Budget) | | |
| Total Authorizations | <i>N</i> | .00 |
| Deduct Expenditures: | | |
| Paid or Charged | | |
| Reserved | | |
| Total Expenditures | | .00 |

RESULTS OF 2013 OPERATIONS

BER

CURRENT FUND

| | | Debit | Credit |
|--|----------|---------------|---------------|
| Excess of Anticipated Revenues: | | XXXXXXXXXX | XXXXXXXXXX |
| Miscellaneous Revenues Anticipated | 80013-01 | XXXXXXXXXX | 7,866.75 |
| Delinquent Tax Collections | 80013-02 | XXXXXXXXXX | 304,500.13 |
| | | XXXXXXXXXX | |
| Required Collection of Current Taxes | 80013-03 | XXXXXXXXXX | 1,693,527.14 |
| Unexpended Balances of 2013 Budget Appropriations | 80013-04 | XXXXXXXXXX | 13,218.95 |
| Miscellaneous Revenue Not Anticipated | 81113- | XXXXXXXXXX | 235,984.67 |
| Miscellaneous Revenue Not Anticipated: | | XXXXXXXXXX | XXXXXXXXXX |
| Proceeds of Sale of Foreclosed Property (Sheet 27) | 81114- | XXXXXXXXXX | .00 |
| Payments in Lieu of Taxes on Real Property | 81120- | XXXXXXXXXX | |
| Sale of Municipal Assets | | XXXXXXXXXX | 9,172.98 |
| Unexpended Balances of 2012 Appropriation Reserves | 80013-05 | XXXXXXXXXX | 525,599.68 |
| Prior Years Interfunds Returned in 2013 | 80013-06 | XXXXXXXXXX | |
| Grant Fund Appropriated Reserves Cancelled | | XXXXXXXXXX | 112,718.90 |
| | | XXXXXXXXXX | |
| Deferred School Tax Revenue: (See School Taxes, Sheets 13&14) | | XXXXXXXXXX | XXXXXXXXXX |
| Balance January 1, 2013 | 80013-07 | 22,726,335.27 | XXXXXXXXXX |
| Balance December 31, 2013 | 80013-08 | XXXXXXXXXX | 22,719,598.28 |
| Deficit in Anticipated Revenues: | | XXXXXXXXXX | XXXXXXXXXX |
| Miscellaneous Revenues Anticipated | 80013-09 | .00 | XXXXXXXXXX |
| Delinquent Tax Collections | 80013-10 | .00 | XXXXXXXXXX |
| | | | XXXXXXXXXX |
| Required Collection of Current Taxes | 80013-11 | .00 | XXXXXXXXXX |
| Interfund Advances Originating in 2013 | 80013-12 | 28,659.94 | XXXXXXXXXX |
| Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes | | 69,131.61 | XXXXXXXXXX |
| Prior Year State Tax Appeals | | 320,041.25 | XXXXXXXXXX |
| Grant Fund Receivables Cancelled | | 112,010.85 | XXXXXXXXXX |
| Prior Year Refunds | | 2,817.83 | XXXXXXXXXX |
| | | | XXXXXXXXXX |
| Deficit Balance - To Trial Balance (Sheet 3) | 80013-13 | XXXXXXXXXX | .00 |
| Surplus Balance - To Surplus (Sheet 21) | 80013-14 | 2,363,190.73 | XXXXXXXXXX |
| | | 25,622,187.48 | 25,622,187.48 |

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

| | Debit | Credit |
|---|---------------------|---------------------|
| 1. Balance January 1, 2013 | XXXXXXXXXX | XXXXXXXXXX |
| Due From State of New Jersey | 24,815.86 | XXXXXXXXXX |
| Due To State of New Jersey | XXXXXXXXXX | |
| 2. Sr. Citizens Deductions Per Tax Billings | 555,500.00 | XXXXXXXXXX |
| 3. Veterans Deductions Per Tax Billings | 1,329,750.00 | XXXXXXXXXX |
| 4. Sr. Citizens Deductions Allowed By Tax Collector | 35,750.00 | XXXXXXXXXX |
| 5. Veterans Deductions Allowed by Tax Collector | 26,500.00 | XXXXXXXXXX |
| 6. Sr. Citizen Deduction Allowed 2011 and Prior | 250.00 | XXXXXXXXXX |
| 7. Sr. Citizens Deductions Disallowed By Tax Collector | XXXXXXXXXX | |
| 8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes | XXXXXXXXXX | 69,131.61 |
| 9. Received in Cash from State | XXXXXXXXXX | 1,820,000.00 |
| 10. Veterans Deductions Disallowed | XXXXXXXXXX | |
| 11. | XXXXXXXXXX | |
| 12. Balance December 31, 2013 | XXXXXXXXXX | XXXXXXXXXX |
| Due From State of New Jersey | XXXXXXXXXX | 83,434.25 |
| Due To State of New Jersey | .00 | XXXXXXXXXX |
| | 1,972,565.86 | 1,972,565.86 |

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

| | |
|----------------------|---------------------|
| Line 2 | 555,500.00 |
| Line 3 | 1,329,750.00 |
| Line 4 & 5 | 62,250.00 |
| Sub-Total | 1,947,500.00 |
| Less: Line 7 & 10 | .00 |
| To Item 10, Sheet 22 | <u>1,947,500.00</u> |

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

| | Debit | Credit |
|--|--------------------------|--------------------------|
| Balance January 1, 2013 | XXXXXXXXXX | |
| Taxes Pending Appeals | XXXXXXXXXX | XXXXXXXXXX |
| Interest Earned on Taxes Pending Appeals | XXXXXXXXXX | XXXXXXXXXX |
| Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22) | XXXXXXXXXX XXXXXXXXXX | XXXXXXXXXX |
| Interest Earned on Taxes Pending State Appeals | XXXXXXXXXX | |
| | XXXXXXXXXX | |
| Cash Paid to Appellants (Including 5% Interest from Date of Payment) | | XXXXXXXXXX |
| Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest) | XXXXXXXXXX | XXXXXXXXXX XXXXXXXXXX |
| | | XXXXXXXXXX |
| Balance December 31, 2013 <i>N A</i> | | XXXXXXXXXX |
| Taxes Pending Appeals* | XXXXXXXXXX | XXXXXXXXXX |
| Interest Earned on Taxes Pending Appeals | XXXXXXXXXX | XXXXXXXXXX |
| | .00 | .00 |

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

Signature of Tax Collector

License Number

Date

ACCELERATED TAX SALE - CHAPTER 99

Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation

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

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

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(Sheet 26, Item 14A) times Percent of
Collection (Item 16) \$ _____

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year 0.00%
[[2014 Estimated Total Levy - 2013 Total Levy) / 2013 Total Levy]

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (Item 8(L) Budget Sheet 29) \$ _____

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

Total \$ _____

3. Less: Anticipated Revenues (Item 5, Budget Sheet 11) \$ _____

4. Cash Required \$ _____

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

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS BER

| | | | Debit | Credit |
|--|----------|--------------|--------------|--------------|
| 1. Balance January 1, 2013 | | | 3,728,651.45 | XXXXXXXXXX |
| A. Taxes | 83102-00 | 3,267,100.40 | XXXXXXXXXX | XXXXXXXXXX |
| B. Tax Title Liens | 83103-00 | 461,551.05 | XXXXXXXXXX | XXXXXXXXXX |
| 2. Cancelled: | | | XXXXXXXXXX | XXXXXXXXXX |
| A. Taxes | | 83105-00 | XXXXXXXXXX | 26,662.11 |
| B. Tax Title Liens | | 83106-00 | XXXXXXXXXX | |
| 3. Transferred to Foreclosed Tax Title Liens: | | | XXXXXXXXXX | XXXXXXXXXX |
| A. Taxes | | 83108-00 | XXXXXXXXXX | |
| B. Tax Title Liens | | 83109-00 | XXXXXXXXXX | |
| 4. Added Taxes | | | 83110-00 | 259,837.04 |
| 5. Added Tax Title Liens | | | 83111-00 | 127,129.84 |
| 6. Adjustment between Taxes (Other than current year) | | | XXXXXXXXXX | XXXXXXXXXX |
| and Tax Title Liens: | | | XXXXXXXXXX | XXXXXXXXXX |
| A. Taxes - Transfers to Tax Title Liens ⁽¹⁾ | | 83104-00 | XXXXXXXXXX | 42,159.52 |
| B. Tax Title Liens - Transfers from Taxes ⁽¹⁾ | | 83107-00 | 42,159.52 | XXXXXXXXXX |
| 7. Balance Before Cash Payments | | | XXXXXXXXXX | 4,088,956.22 |
| 8. Totals | | | 4,157,777.85 | 4,157,777.85 |
| 9. Balance Brought Down | | | 4,088,956.22 | XXXXXXXXXX |
| 10. Collected: | | | XXXXXXXXXX | 3,522,500.13 |
| A. Taxes | 83116-00 | 3,333,293.65 | XXXXXXXXXX | XXXXXXXXXX |
| B. Tax Title Liens | 83117-00 | 189,206.48 | XXXXXXXXXX | XXXXXXXXXX |
| 11. Interest and Costs - 2013 Tax Sale | | | 83118-00 | XXXXXXXXXX |
| 12. 2013 Taxes Transferred to Liens | | | 83119-00 | 150,888.23 |
| 13. 2013 Taxes | | | 83123-00 | 2,632,966.72 |
| 14. Balance December 31, 2013 | | | XXXXXXXXXX | 3,350,311.04 |
| A. Taxes | 83121-00 | 2,757,788.88 | XXXXXXXXXX | XXXXXXXXXX |
| B. Tax Title Liens | 83122-00 | 592,522.16 | XXXXXXXXXX | XXXXXXXXXX |
| 15. Totals | | | 6,872,811.17 | 6,872,811.17 |

16. Percentage of Cash Collections to Adjusted Amount

Outstanding (Item #10 divided by Item #9) is:

| |
|--------|
| 86.15% |
|--------|

17. Item #14 multiplied by percentage shown above is:

| | |
|--------------|----------|
| 2,886,181.81 | 83125-00 |
|--------------|----------|

and represents the maximum amount that may be anticipated in 2014.

(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)

BER

| | | Debit | Credit |
|-------------------------------------|----------|--------------|--------------|
| 1. Balance January 1, 2013 | 84101-00 | 6,361,397.58 | XXXXXXXXXX |
| 2. Foreclosed or Deeded in 2013 | | XXXXXXXXXX | XXXXXXXXXX |
| 3. Tax Title Liens | 84103-00 | .00 | XXXXXXXXXX |
| 4. Taxes Receivable | 84104-00 | .00 | XXXXXXXXXX |
| 5A. | 84102-00 | | XXXXXXXXXX |
| 5B. | 84105-00 | XXXXXXXXXX | |
| 6. Adjustment to Assessed Valuation | 84106-00 | | XXXXXXXXXX |
| 7. Adjustment to Assessed Valuation | 84107-00 | XXXXXXXXXX | |
| 8. Sales | | XXXXXXXXXX | XXXXXXXXXX |
| 9. Cash * | 84109-00 | XXXXXXXXXX | |
| 10. Contract | 84110-00 | XXXXXXXXXX | |
| 11. Mortgage | 84111-00 | XXXXXXXXXX | |
| 12. Loss on Sales | 84112-00 | XXXXXXXXXX | |
| 13. Gain on Sales | 84113-00 | | XXXXXXXXXX |
| 14. Balance December 31, 2013 | 84114-00 | XXXXXXXXXX | 6,361,397.58 |
| | | 6,361,397.58 | 6,361,397.58 |

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property:

*Total Cash Collected in 2013

.00

(84125-00)

Realized in 2013 Budget

To Results of Operation (Sheet 19)

.00

DEFERRED CHARGES

BER

-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.)

| | Amount | Amount in | Amount | Balance |
|---|-------------------|-------------------|------------------|----------------------|
| Caused By | Dec. 31, 2012 | 2013 | Resulting | as at |
| | Per Audit | Budget | from 2013 | Dec. 31, 2013 |
| <u>Caused By</u> | <u>Report</u> | <u>Budget</u> | <u>from 2013</u> | <u>Dec. 31, 2013</u> |
| 1. Emergency Authorization - Municipal* | _____ | _____ | _____ | _____ |
| 2. Emergency Authorizations - Schools | _____ | _____ | _____ | _____ |
| 3. <u>Deficit in Operations</u> | <u>815,987.24</u> | <u>769,320.56</u> | _____ | <u>46,666.68</u> |
| 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

| | Date | Purpose | Amount |
|----|-------|---------|--------|
| 1. | _____ | _____ | _____ |
| 2. | _____ | _____ | _____ |
| 3. | _____ | _____ | _____ |
| 4. | _____ | _____ | _____ |
| 5. | _____ | _____ | _____ |

N A

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

BER

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS
MUNICIPAL GENERAL CAPITAL BONDS**

| | | Debit | Credit | 2014 Debt Service |
|--|----------|---------------|---------------|-------------------|
| Outstanding, January 1, 2013 | 80033-01 | XXXXXXXXXX | 29,937,000.00 | |
| Issued | 80033-02 | XXXXXXXXXX | | |
| Paid | 80033-03 | 3,075,000.00 | XXXXXXXXXX | |
| | | | | |
| Outstanding, December 31, 2013 | 80033-04 | 26,862,000.00 | XXXXXXXXXX | |
| | | 29,937,000.00 | 29,937,000.00 | |
| 2014 Bond Maturities - General Capital Bonds | | | 80033-05 | 3,125,000.00 |
| 2014 Interest on Bonds* | | 80033-06 | 846,668.75 | |

ASSESSMENT SERIAL BONDS

| | | Debit | Credit | 2014 Debt Service |
|--|----------|------------|------------|-------------------|
| Outstanding, January 1, 2013 | 80033-07 | XXXXXXXXXX | | |
| Issued | 80033-08 | XXXXXXXXXX | | |
| Paid | 80033-09 | | XXXXXXXXXX | |
| | | <i>N</i> | <i>A</i> | |
| Outstanding, December 31, 2013 | 80033-10 | .00 | XXXXXXXXXX | |
| | | .00 | .00 | |
| 2014 Bond Maturities - Assessment Bonds | | | 80033-11 | |
| 2014 Interest on Bonds* | | 80033-12 | | |
| Total "Interest on Bonds - Debt Service" (*Items) (Sheets 31 and 31-1) | | | 80033-13 | 846,668.75 |

LIST OF BONDS ISSUED DURING 2013

| Purpose | 2014 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | .00 | .00 | | |
| | 80033-14 | 80033-15 | | |

SCHEDULE OF LOANS ISSUED AND OUTSTANDING BER
AND 2014 DEBT SERVICE FOR LOANS
GREEN TRUST LOAN

| | | Debit | Credit | 2014 Debt Service |
|---|----------|------------|-----------------|-------------------|
| Outstanding, January 1, 2013 | 80033-01 | XXXXXXXXXX | 965,194.00 | |
| Issued | 80033-02 | XXXXXXXXXX | | |
| Paid | 80033-03 | 78,525.65 | XXXXXXXXXX | |
| | | | | |
| Outstanding, December 31, 2013 | 80033-04 | 886,668.35 | XXXXXXXXXX | |
| | | 965,194.00 | 965,194.00 | |
| 2014 Loan Maturities | | | 80033-05 | 80,104.04 |
| 2014 Interest on Loans | | | 80033-06 | 17,334.84 |
| Total 2014 Debt Service for Green Trust Loan | | | 80033-13 | 97,438.88 |

LIST OF LOANS ISSUED DURING 2013

| Purpose | 2014 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | .00 | .00 | | |
| | 80033-14 | 80033-15 | | |

BER

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
NJ ENVIRONMENTAL INFRASTRUCTURE LOAN**

| | | Debit | Credit | 2014 Debt Service |
|--|----------|--------------|--------------|-------------------|
| Outstanding, January 1, 2013 | 80033-01 | XXXXXXXXXX | 2,554,333.89 | |
| Issued | 80033-02 | XXXXXXXXXX | | |
| Paid | 80033-03 | 178,538.89 | XXXXXXXXXX | |
| Deobligated Loan Amounts | | 178,136.00 | | |
| Outstanding, December 31, 2013 | 80033-04 | 2,197,659.00 | XXXXXXXXXX | |
| | | 2,554,333.89 | 2,554,333.89 | |
| 2014 Loan Maturities | | | 80033-05 | 176,503.54 |
| 2014 Interest on Loans | | | 80033-06 | 37,177.50 |
| Total 2014 Debt Service for NJ ENVIRONMENTAL INFRASTRUCTURE LOAN | | | 80033-13 | 213,681.04 |

LIST OF LOANS ISSUED DURING 2013

| Purpose | 2014 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | .00 | .00 | | |

80033-14 80033-15

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

TYPE I SCHOOL TERM BONDS

| | | Debit | Credit | 2014 Debt Service |
|-----------------------------------|----------|------------|------------|-------------------|
| Outstanding, January 1, 2013 | 80034-01 | XXXXXXXXXX | | |
| Paid | 80034-02 | | XXXXXXXXXX | |
| Outstanding, December 31, 2013 | 80034-03 | .00 | XXXXXXXXXX | |
| | | .00 | .00 | |
| 2014 Bond Maturities - Term Bonds | | | 80034-04 | |
| 2014 Interest on Bonds* | 80034-05 | | | |

TYPE I SCHOOL SERIAL BOND

| | | Debit | Credit | 2014 Debt Service |
|---|----------|------------|------------|-------------------|
| Outstanding, January 1, 2013 | 80034-06 | XXXXXXXXXX | | |
| Issued | 80034-07 | XXXXXXXXXX | | |
| Paid | 80034-08 | | XXXXXXXXXX | |
| | | <i>N A</i> | | |
| Outstanding, December 31, 2013 | 80034-09 | .00 | XXXXXXXXXX | |
| | | .00 | .00 | |
| 2014 Bond Maturities - Serial Bonds | | | 80034-11 | |
| 2014 Interest on Bonds* | 80034-10 | | | |
| Total "Interest on Bonds - Type I School Debt Service" (*Items) | | | 80034-12 | .00 |

LIST OF BONDS ISSUED DURING 2013

| Purpose | 2014 Maturity | Amount Issued | Date of Issue | Interest Rate |
|--------------|---------------|---------------|---------------|---------------|
| | | | | |
| | | | | |
| | | | | |
| Total 80035- | .00 | .00 | | |

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

| | | Outstanding Dec. 31, 2013 | 2014 Interest Requirement |
|--|--------|------------------------------|------------------------------|
| 1. Emergency Notes | 80036- | 4,800,000.00 | 45,952.00 |
| 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)

BER

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue* | Amount of Note Outstanding Dec. 31, 2013 | Date of Maturity | Rate of Interest | 2014 Budget Requirement | | Interest Computed to (Insert Date) |
|---------------------------|------------------------|-------------------------|--|------------------|------------------|-------------------------|-----------------|------------------------------------|
| | | | | | | For Principal | For Interest ** | |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | | | | | | | | |
| 14 | | | | | | | | |
| 15 | | | | | | | | |
| 16 | | | | | | | | |
| 17 | | | | | | | | |
| 18 | | | | | | | | |
| 19 | | | | | | | | |
| 20 | | | | | | | | |
| 21 | | | | | | | | |
| Totals | | | | | | | | |

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

80051-01

80051-02

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

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

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

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

BER

| Title or Purpose of Issue | Original Amount Issued | Original Date of Issue* | Amount of Note Outstanding Dec. 31, 2013 | Date of Maturity | Rate of Interest | 2014 Budget Requirement | | Interest Computed (Insert Date) | |
|---------------------------|------------------------|-------------------------|--|------------------|------------------|-------------------------|-----------------|---------------------------------|--|
| | | | | | | For Principal | For Interest ** | | |
| 1. | | | | | | | | | |
| 2. | | | | | | | | | |
| 3. | | | | | | | | | |
| 4. | | | | | | | | | |
| 5. | | | | | | | | | |
| 6. | | | | | | | | | |
| 7. | | | | | | | | | |
| 8. | | | | | | | | | |
| 9. | | | | | | | | | |
| 10. | | | | | | | | | |
| 11. | | | | | | | | | |
| 12. | | | | | | | | | |
| 13. | | | | | | | | | |
| 14. | | | | | | | | | |
| Total | .00 | | .00 | | | .00 | .00 | | |
| | | | | | | 80051-01 | 80051-02 | | |

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

BER

| Title or Purpose of Issue | Purpose | Amount of Lease Obligation Outstanding Dec. 31, 2013 | 2014 Budget Requirement | |
|---------------------------|---------|--|-------------------------|-----------------------|
| | | | For Principal | For Interest and Fees |
| 1. | | | | |
| 2. | | | | |
| 3. | | | | |
| 4. | | | | |
| 5. | | | | |
| 6. | | | | |
| 7. | ~ | | | |
| 8. | | | | |
| 9. | | | | |
| 10. | A | | | |
| 11. | | | | |
| 12. | | | | |
| 13. | | | | |
| 14. | | | | |
| Total | | .00 | .00 | .00 |
| | | | 80051-01 | 80051-02 |

GENERAL CAPITAL FUND

BER

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

| | | Debit | Credit |
|--|----------|------------|------------|
| Balance January 1, 2013 | 80030-01 | XXXXXXXXXX | |
| Received from 2013 Budget Appropriation * | 80030-02 | XXXXXXXXXX | |
| Received from 2013 Emergency Appropriation * | 80030-03 | XXXXXXXXXX | |
| Appropriated to Finance Improvement Authorizations | 80030-04 | | XXXXXXXXXX |
| | | | XXXXXXXXXX |
| Balance December 31, 2013 | 80030-05 | .00 | XXXXXXXXXX |
| | | .00 | .00 |

* 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 |
|------------------------------|-----------------------|------------------------------|------------------------------------|---|
| 13-26 | | | | |
| Various Capital Improvements | 6,311,783.00 | 5,758,693.00 | 553,090.00 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | 80032-00 6,311,783.00 | 5,758,693.00 | 553,090.00 | .00 |

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

BER

| | | Debit | Credit |
|--|----------|------------|------------|
| Balance January 1, 2013 | 80029-01 | XXXXXXXXXX | |
| Premium on Sale of Bonds | | XXXXXXXXXX | |
| Funded Improvement Authorizations Cancelled | | XXXXXXXXXX | |
| | | | |
| | | | |
| Appropriated to Finance Improvement Authorizations | 80029-02 | | XXXXXXXXXX |
| Appropriated to 2013 Budget Revenue | 80029-03 | | XXXXXXXXXX |
| Balance December 31, 2013 | 80029-04 | .00 | XXXXXXXXXX |
| | | .00 | .00 |

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1935, 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 N A
 Maturing in 2014 _____
4. Amount of Interest on Bonds with a
 Covenant - 2014 Requirement _____
5. Total of 3 and 4 - Gross Appropriation _____
6. Less Amount of Special Trust Fund to be Used _____
7. Net Appropriation Required _____

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

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

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

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 | | <u>97,466,280.55</u> |
| 2. Amount of Item 1 Collected in 2013 (*) | <u>94,388,858.17</u> | |
| 3. Seventy (70) Percent of Item 1 | | <u>68,226,396.39</u> |

(*) 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 | _____ | _____ | .00 |
| 2. County Taxes | _____ | 93,986.18 | 93,986.18 |
| 3. Amounts due Special Districts | _____ | _____ | .00 |
| 4. Amounts due School Districts for Local School Tax | _____ | _____ | .00 |

SHEETS 40 to 68 (or 68-A), INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

NO WATER UTILITY

NO OTHER UTILITIES

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

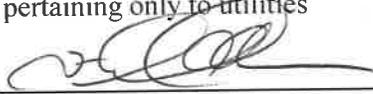
The following certification is to be used ONLY in the event there is NO municipality operated utility.

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the TOWNSHIP of BERKELEY, County of OCEAN 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 CHIEF FINANCIAL OFFICER

(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 85,094,011,422


SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF BERKELEY
MUNICIPALITY

OCEAN
COUNTY