

REV 5/12/14

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013

(UNAUDITED)

POPULATION LAST CENSUS 5,227
 NET VALUATION TAXABLE 2013 \$1,155,836,700
 MUNICICODE 1349

**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.

Borough Spring Lake Heights, County c Monmouth

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

Date	Examined By:
1	Preliminary Check
2	Examined

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


Signature 
 Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Thomas Seaman, am the Chief Financial Officer, License# N-0286, of the Borough of Spring Lake Heights, County of Monmouth and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature 
 Title Chief Financial Officer
 Address 555 Brighton Avenue
 Phone Number 732-449-3500
 Fax Number 732-449-3503
 Email tseaman@springlakehts.com

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

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

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

Certified by me

this _____ day of _____, 2014

UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL

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

Printed Name: Albert P. Ratz, Jr.
Signature: *AWR*
Certificate #: 3363
Date: 2/7/14

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION


**BY
CHIEF FINANCIAL OFFICER**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Borough of Spring Lake Heights
 Chief Financial Officer: Thomas Seaman
 Signature: 
 Certificate #: N-0286
 Date: 2-7-14

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

NOT APPLICABLE

Municipality: Borough of Spring Lake Heights
 Chief Financial Officer: Thomas Seaman
 Signature: _____
 Certificate #: N-0286
 Date: _____

21-6001204
Federal ID #

Borough of Spring Lake Heights
Municipality

Monmouth
County


**Report of Federal and State Financial Assistance
Expenditure of Awards**

		Fiscal Year Ending:	<u>December 31, 2013</u>
(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended	
TOTAL \$	\$ 57,544.47	\$	-

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

2-7-14
 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 Borough of Spring Lake Heights County of Monmouth during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Name _____
Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-3 5, was in the amount of \$ 1,155,836,700.00

M. Elia PRELIMINARY

SIGNATURE OF TAX ASSESSOR

Borough of Spring Lake Heights
MUNICIPALITY

Monmouth
COUNTY

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

POST CLOSING**TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit
Cash & Investments	3,585,142.14	
Change Fund	605.00	
Receivables:		
Tax Title Liens Receivable	16,239.09	
Property Acquired for Taxes - Assessed Valuation	28,900.00	
Due From Unemployment Trust Fund	51.71	
Due from Grant Fund	69.89	
Due from Trust Other	13,710.11	
Due From Public Assistance Fund	57.57	
Delinquent Property Taxes Receivable	293,974.54	
Due From Animal Control Fund		
Due From State of NJ - Senior Citizen/Veteran		
Revenue Accounts Receivable	7,172.35	
Deferred Charge - Special Emergency	112,000.00	
Accounts Payable		88.37
Encumbrances Payable		85,927.70
Appropriation Reserves		266,821.23
Tax Overpayments		4,846.96
Prepaid Taxes		96,102.56
County Taxes Payable - A & O		3,368.05
School Taxes Payable		2,538,474.93
Due to State of NJ - Senior Citizen/Veteran		2,000.00
Reserve for FEMA Reimb		106,948.37
Reserve for School Tax Levy		17,617.23
Reserve for Revaluation		28,106.90
Reserve for Codification		18,391.40
Reserve for Polling Place Rental Fees		1,200.00
Reserve to Pay Tax Appeals		97,602.84
Due to State of NJ		1,428.64
Due to Open Space		
Subtotal Cash Liabilities:	3,268,925.18	
Reserve for Receivable		360,175.26
Fund Balance		428,821.96
Grand Total Debits / Credits	4,057,922.40	4,057,922.40

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2*
AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Cash - Public Assistance	24,638.17	
Due To Current Fund		57.57
Reserve for Expenditure		24,580.60
Grand Total Debits / Credits	24,638.17	24,638.17

(Do not crowd - add additional sheets)
*To be prepared in compliance with Department of Human Services Municipal Audit Guide,
Public Welfare, General Assistance Program.

**POST CLOSING TRIAL BALANCE -
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Federal & State Grant Fund:		
Cash	59,094.17	
Federal & State Grants Rec.	242,656.00	
Due to Current		69.89
Reserve for Grant Expenditure:		
Appropriated		297,253.08
Unappropriated		
Reserve for Encumbrances		4,427.20
Grand Total Debits / Credits	301,750.17	301,750.17

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

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Dog Trust Fund:		
Cash	1,473.53	
Due from State	1.00	
Prepaid Licenses		
Due To Current		
Reserve for Expenditure		1,474.53
Trust Other Funds:		
Cash	599,442.84	
Due from Payroll		
Due To/from Current Fund		13,761.82
Due to Unemployment		
Reserve For :		
Recycling Trust		3,362.52
Snow Removal Rider		0.48
Fire Safety Trust		2,108.92
Kids Safe Program		57.00
POAA		253.01
Community Center - Donation Rider		545.34
Water/Sewer Escrow		4,050.00
Public Defender		668.50
Escrow Trust		16,943.61
Recreation		26,510.53
Cash Performance Bond		88,255.10
Third Party Employment - Police		13,881.97
Open Space Trust		294,605.06
Law Enforcement		2,313.83
Unemployment		12,245.77
Accumulated Absence		23,243.67
Tax Sale Premium		45,300.00
Payroll		51,335.71
Grand Total Debits / Credits	600,917.37	600,917.37

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

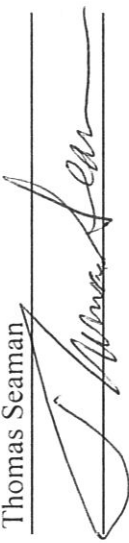
Municipal Public Defender Expended Prior Year 2012.....	(1) \$	1,375.00
x		25%
(2) \$		<u>343.75</u>

Municipal Public Defender Trust Cash Balance December 31, 2013(3) \$	<u>668.50</u>
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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: Thomas Seaman
 Signature: 
 Certificate #: N-286
 Date: 2-7-14

Schedule of Trust Fund Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2013</u>
1. Recycling Trust	13,147.37	21,510.62	31,295.47	3,362.52
2. Snow Removal Rider	0.48			0.48
3. Fire Safety Trust	2,697.74		588.82	2,108.92
4. Kids Safe Program	57.00			57.00
5. POAA	245.01	8.00		253.01
6. Community Center - Donation Rider	545.34			545.34
7. Water/Sewer Escrow	4,050.00			4,050.00
8. Public Defender	618.50	800.00	750.00	668.50
9. Escrow Trust	28,673.27	40,216.42	51,946.08	16,943.61
10. Cash Performance Bond	44,314.44	58,280.85	14,340.19	88,255.10
11. Third Party Employment - Police	11,576.82	58,689.65	56,384.50	13,881.97
12. Open Space Trust	281,818.18	115,760.38	102,973.50	294,605.06
13. Recreation Trust	42,917.98	48,844.83	65,252.28	26,510.53
14. Accumulated Absence	39,848.67		16,605.00	23,243.67
15. Law Enforcement	2,304.60	9.23		2,313.83
16. Tax Sale Premium	30,000.00	25,300.00	10,000.00	45,300.00
17. Unemployment	13,166.11	55.75	924.38	12,297.48
18. Payroll	86,755.13	1,769,609.52	1,805,028.94	51,335.71
19.				-
20.				-
21.				-
22.				-
23.				-
24.				-
25.				-
26.				-
27.				-
28.				-
29.				-
30.				-
31.				-
32.				-
33.				-
34.				-
35.				-
Totals:	602,736.64	2,139,085.25	2,156,089.16	585,732.73

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

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

Sheet 7

POST CLOSING

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXXXXXX
Bonds and Notes Authorized by Not Issued	XXXXXXXXXXXXXX	
Cash	706,274.84	
Deferred Charges to Future Taxation: Funded	1,565,000.00	
Unfunded	417,626.94	
Grants Receivable	348,774.75	
Overexpenditure of an Ordinance		
Due To Utility Capital		
Bond Anticipation Notes		
Serial Bonds Payable		1,565,000.00
Improvement Authorizations: Funded		1,090,523.92
Unfunded		200,902.20
Reserve for Encumbrances		23,935.00
Reserve for Grants Receivable		84,438.92
Capital Improvement		46,867.76
Fund Balance		17,919.25
Reserve to Pay Debt Service		8,089.48
Grand Totals	3,037,676.53	3,037,676.53

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	49,528.10	3,538,511.81	2,292.77	3,585,747.14
Trust - Assessment				-
Trust - Dog License		1,482.33	7.80	1,474.53
Trust - Other	26.60	662,672.16	63,250.85	599,447.91
Capital - General		708,769.84	2,495.00	706,274.84
Water - Operating		537,349.59	3,530.00	533,819.59
Water - Capital		430,977.20		430,977.20
Water Utility - Assessment Trust				-
Second (N/A) Utility: - Operating Capital Assessment Trust				-
Third (N/A) Utility: - Operating Capital Assessment Trust				-
Fourth (N/A) Utility: - Operating Capital Assessment Trust				-
Fifth (N/A) Utility: - Operating Capital Assessment Trust				-
Public Assistance **				-
Garbage District				-
Public Assistance **				-
Garbage District				-
Public Assistance **				-
Garbage District				-
Public Assistance **				-
Garbage District				-
Grant		59,094.17		59,094.17
Public Assistance	147.00	24,492.36	1.19	24,638.17
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	49,701.70	5,963,349.46	71,577.61	5,941,473.55

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature:  Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2013 (Cont'd.)
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current	TD Bank	685 544 0665	2,385,018.81
Current	Investors Savings	89900702	1,045,804.29
Current Fund	Central Jersey	100185495 *	107,688.71
Grant Fund	TD Bank	4263606514	59,094.17
Dog License Fund	Central Jersey	100182070	1,482.33
Other Trust Fund	Central Jersey	100185495 *	44,772.59
Other Trust	TD Bank	6855440908	89,613.01
Recreation	TD Bank	4270998714	26,890.82
Developers Escrow	TD Bank	40233	61,261.25
Developers Escrow Disb	TD Bank	6855440916	29,819.79
Law Enforcement Fund	Central Jersey	100486844	2,313.83
Unemployment Account	Central Jersey	100058387	12,297.48
Open Space Trust	TD Bank	4263606506	327,084.32
Payroll Trust	Central Jersey	100058445	68,619.07
General Capital	TD Bank	685 544 0681	708,766.84
General Capital	Central Jersey	100185495 *	3.00
Utility Operating	TD Bank	685 544 0894	529,844.86
Utility Operating	Central Jersey	100185495 *	7,504.73
Utility Capital	TD Bank	685 544 0673	339,837.16
Utility Capital	Central Jersey	100185495 *	91,140.04
Public Assistance I	Central Jersey	100058452	3,501.19
Public Assistance II	Central Jersey	100058478	20,991.17
Grand Total - details of "Cash on Deposit"			5,963,349.46

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

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance January 1, 2013	2013 Budget Revenue Realized	Received	Cancelled by Resolution	Balance Dec. 31, 2013
CY2012 Grants:					-
HAVA Grant CY2012	64,496.00		36,340.00		28,156.00
CY2013 Grants:					-
Clean Communities CY2013		11,764.15	11,764.15		-
Body Armor CY2013		1,869.98	1,869.98		-
Recycling Tonnage CY2013 CH159		6,790.25	6,790.25		-
Drunk Driving Enforcement CY2013 CH159		2,242.08	2,242.08		-
Cops in Shops CY2013 CH159		1,200.00	1,200.00		-
Click it or Ticket CY2013 CH159		4,000.00	4,000.00		-
Driver Sober or GPO CY2013 CH159		4,400.00	4,400.00		-
NCRS Grant CY2013 CH159		214,500.00			214,500.00
Totals	64,496.00	246,766.46	68,606.46	0.00	242,656.00

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

Grant	January 1, 2013 Balance	Budget	Appropriation By 40A:4-87	Expended	Encumbrances Payable 41,274.00	Cancelled by Resolution	Balance Dec. 31, 2013	Transferred from 2013	
								Budget Appropriations	Budget
Alcohol Education Rehabilitation Fund - 2000	335.08			0.00					
Emergency Road Repair - 2001	22.50			0.00					
Drunk Driving Enforcement Fund	487.96			487.96					
Body Armor Replacement Fund - 2002	149.91			149.91					
Stormwater Management	4,937.90			0.00					
Body Armor Replacement Fund	561.61			561.61					
Municipal Recycling Grant	20,000.00			0.00					
Over the Limit Under Arrest	414.61			0.00					
2012 Grants:									
Click It or Ticket CY2012	4,000.00			0.00					
Drunk Driving Enforcement CY2012	1,433.80			1,424.42					
Clean Communities CY2012	10,019.89			10,019.89					
Over the Limit Under Arrest CY2012	4,400.00			0.00					
HAVA Grant CY2012	48,887.25			20,037.00					
Click It or Ticket CY2012 CH159	2,025.00			0.00					
Drive Sober or Get Pulled Over	400.00			0.00					400.00
Recycling Tonnage CY2012 CH159	8,804.79			0.00					
Body Armor CY2012 CH159	1,550.79			1,550.79					
Subtotals this Sheet ONLY	108,431.09	0.00	0.00	34,231.58	0.00				400.00
									73,799.51

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2013	Transferred to 2013		Received	0.00	0.00	0.00	0.00	Grand Totals
		Budget Appropriations	Budget By 40A:4-87 Appropriation						
-									0.00
-									
-									
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-									
-									
Balance Dec. 31, 2013									0.00

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXXXX	2,383,833.75
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	XXXXXXXXXXXX	1,083,894.75
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXXXX	7,549,425.00
Levy Calendar Year 2013	XXXXXXXXXXXX	-
Paid	7,394,783.82	XXXXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85003-00	2,538,474.93	XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	1,083,894.75	XXXXXXXXXXXX
	11,017,153.50	11,017,153.50

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

#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXX	115,945.49
2013 Levy	XXXXXXXXXXXX	115,584.00
Interest Earned	XXXXXXXXXXXX	-
Expended	231,529.49	XXXXXXXXXXXX
Balance December 31, 2013	-	XXXXXXXXXXXX
	231,529.49	231,529.49

THIS SHEET NOT APPLICABLE

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

THIS SECTION NOT APPLICABLE		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85041-00	XXXXXXXXXX	
School Tax Deferred (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		-	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85044-00	-	XXXXXXXXXX
#Must include unpaid requisitions.		0.00	0.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	5,925.03
2013 Levy:		-
General County	XXXXXXXXXX	XXXXXXXXXX
County Library	XXXXXXXXXX	2,888,623.82
County Health	XXXXXXXXXX	185,370.05
County Open Space Preservation	XXXXXXXXXX	-
Due County for Added and Omitted Taxes	XXXXXXXXXX	160,226.21
	XXXXXXXXXX	4,081.46
Paid		-
Balance December 31, 2013	3,240,858.52	XXXXXXXXXX
County Taxes	XXXXXXXXXX	XXXXXXXXXX
Due County for Added & Omitted Taxes	-	XXXXXXXXXX
	3,368.05	XXXXXXXXXX
	3,244,226.57	3,244,226.57

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	-
2013 Levy (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	81108-00 -	XXXXXXXXXX
Sewer -	81111-00 -	XXXXXXXXXX
Water -	81112-00 -	XXXXXXXXXX
Garbage -	81109-00 -	XXXXXXXXXX
Open Space -	81105-00 -	XXXXXXXXXX
Open Space -	81105-00 -	XXXXXXXXXX
Open Space -	81105-00 -	XXXXXXXXXX
Total 2013 Levy	80003-07	-
Paid	80003-08	-
Balance December 31, 2013	80003-09	-
	0.00	0.00

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	290,000.00	290,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	1,010,821.15	1,060,367.91	49,546.76
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Totals from Sheet 17a	231,002.31	231,002.31	-
Total Miscellaneous Revenue Anticipated 80103-	1,241,823.46	1,291,370.22	49,546.76
Receipts from Delinquent Taxes 80104-	308,128.00	303,121.90	(5,006.10)
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	3,887,260.34	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	3,887,260.34	3,905,841.03	18,580.69
	5,727,211.80	5,790,333.15	63,121.35

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	XXXXXXXXXX	14,447,213.91
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	7,549,425.00	XXXXXXXXXX
Regional School Tax	-	XXXXXXXXXX
Regional High School Tax	-	XXXXXXXXXX
County Taxes	3,234,220.08	XXXXXXXXXX
Due County for Added and Omitted Taxes	4,081.46	XXXXXXXXXX
Special District Taxes	-	XXXXXXXXXX
Municipal Open Space Tax	115,584.00	XXXXXXXXXX
Reserve for Uncollected Taxes	XXXXXXXXXX	361,937.66
Deficit in Required Collection of Current Taxes (or)	XXXXXXXXXX	-
Balance for Support of Municipal Budget (or)	-	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	3,905,841.03	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	XXXXXXXXXX	-
	14,809,151.57	14,809,151.57

*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	5,496,209.49
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	231,002.31
Appropriated for 2013 (Budget Statement Item 9)	80012-03	5,727,211.80
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	5,727,211.80
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	5,727,211.80
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	5,097,572.31
Paid or Charged - Reserve for Uncollected Taxes	80012-09	361,937.66
Reserved	80012-10	266,821.23
Total Expenditures	80012-11	5,726,331.20
Unexpended Balances Canceled (see footnote)	80012-12	880.60

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

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

RESULTS OF 2013 OPERATION

CURRENT FUND

	Debit	Credit
Excess of anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	49,546.76
Delinquent Tax Collections	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	18,580.69
Unexpended Balances of 2013 Budget Appropriations	XXXXXXXXXX	880.60
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	27,231.81
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	-
Sale of Municipal Assets	XXXXXXXXXX	-
Unexpended Balances of 2012 Appropriation Reserves	XXXXXXXXXX	249,875.71
Prior Years Interfunds Returned in 2013	XXXXXXXXXX	-
Adjustment for Senior Citizens and Veterans	XXXXXXXXXX	
Cancel Grant Balances	XXXXXXXXXX	
Adjustment to Appropriation Reserves - 2009	XXXXXXXXXX	
	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		
Balance January 1, 2013	1,083,894.75	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	1,083,894.75
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	-	XXXXXXXXXX
Delinquent Tax Collections	5,006.10	XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes	-	XXXXXXXXXX
Interfund Advances Originating in 2013		XXXXXXXXXX
Court Judgement Casagrande v. SLH	35,000.00	XXXXXXXXXX
		XXXXXXXXXX
PY Senior Citizens' Deductions Disallowed		XXXXXXXXXX
Other Refunds		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	306,109.47	XXXXXXXXXX
	1,430,010.32	1,430,010.32

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxxxxx	412,712.49
2.		xxxxxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxxxxx	306,109.47
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	290,000.00	xxxxxxxxxxxx
5. Amount Appropriated in the 2013 Budget with Prior Writ-ten Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxxxx
6.			xxxxxxxxxxxx
7. Balance December 31, 2013	80014-05	428,821.96	xxxxxxxxxxxx
		718,821.96	718,821.96

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

Cash	80014-06	3,585,747.14	
Investments	80014-07		
Sub Total		3,585,747.14	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	3,268,925.18	
Cash Surplus	80014-09	316,821.96	
Deficit in Cash Surplus	80014-10	-	
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	-	
Deferred Charges #	80014-12	112,000.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14	112,000.00	
	80014-15	428,821.96	

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>14,794,709.76</u>
	82113-00	\$	<u>-</u>
	82102-00	\$	<u>-</u>
2. Amount of Levy Special District Taxes			
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>-</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>15,395.70</u>
5a. Subtotal 2013 Levy	\$	<u>14,810,105.46</u>	
5b. Reductions due to tax appeals**	\$	<u>-</u>	
5c. Total 2013 Tax Levy	82106-00	\$	<u><u>14,810,105.46</u></u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>3,248.85</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>-</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>71,504.88</u>
9. Discount Allowed	82110-00	\$	<u>-</u>
10. Collected in Cash: In 2012	82121-00	\$	<u>111,905.33</u>
	82122-00	\$	<u>14,268,515.43</u>
	82124-00	\$	<u>-</u>
R.E.A.P. Revenue			
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>66,793.15</u>
Total To Line 14	82111-00	\$	<u><u>14,447,213.91</u></u>
11. Total Credits		\$	<u><u>14,521,967.64</u></u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u><u>288,137.82</u></u>
13. Percentage of Cash Collections to Total 2013 Levy (Item 10 divided by Item 5c) is:			
			Note A
			<u>97.54%</u>
			<u>82112-00</u>

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>14,447,213.91</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u><u>14,447,213.91</u></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 the cash collections would be 1,049,977.50 ÷ 1,500,000, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

* Include overpayments applied as part of 2013 collections.

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

This Sheet is NOT APPLICABLE

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2013

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (Sheet 22) \$ N/A

LESS: Proceeds from Accelerated Tax Sale -

NET Cash Collected \$ N/A

Line 5c (Sheet 22) Total 2013 Tax Levy..... \$ N/A

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is N/A %

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22) \$ N/A

LESS: Proceeds from Tax Levy Sale (excluding premium) -

NET Cash Collected \$ N/A

Line 5c (Sheet 22) Total 2013 Tax Levy \$ N/A

Percentage of Collection Excluding Tax Levy Sale Proceeds
(Net Cash Collected divided by Item 5c) is N/A %

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	1,864.38
2. Sr. Citizens Deductions Per Tax Billings	66,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	293.15	
6. Sr. Citizens Deductions Allowed by Tax Collector 2012 Taxes		28.77
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXX	66,900.00
10. Senior Citizen Deductions Allowed by Collector		
11.		
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	2,000.00	XXXXXXXXXX
	<u>68,793.15</u>	<u>68,793.15</u>

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

Line 2	66,500.00
Line 3	0.00
Line 4, 5	293.15
Sub-Total	66,793.15
Less: Line 7	0.00
To Item 10, Sheet 22	66,793.15

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

	Debit	Credit
Balance January 1, 2013	xxxxxxx	101,102.84
Taxes Pending Appeal	xxxxxxx	xxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxx	xxxxxxxxxxx
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxx	-
Interest Earned on Taxes Pending State Appeals	xxxxxxx	-
CY12 Budget Appropriation		
Cash Paid to Appelants (Including 5% Interest from Date of Payment)	3,500.00	xxxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)	-	xxxxxxxxxxx
Balance December 31, 2013	97,602.84	xxxxxxxxxxx
Taxes Pending Appeal *	xxxxxxx	xxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxx	xxxxxxxxxxx
	101,102.84	101,102.84

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



 Signature of Tax Collector

T-1381 _____
 License #

2-7-14 _____
 Date

COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO RAISED BY TAXATION IN 2014 MUNICIPAL BUDGET

	YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget State- ment Item 8(L)(Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXXXX
Actual 80016-		
Estimate ** 80017-		XXXXXXXXXXXX
3. Regional School District Tax -		
Actual 80025-		
Estimate * 80026-		XXXXXXXXXXXX
4. Regional High School Tax - School Budget		
Actual 80018-		
Estimate * 80019-		XXXXXXXXXXXX
5. County Tax		
Actual 80020-		
Estimate * 80021-		XXXXXXXXXXXX
6. Special District Tax		
Actual 80022-		
Estimate * 80023-		XXXXXXXXXXXX
7. Municipal Open Space Tax		
Actual 80027-		
Estimate * 80028-		XXXXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	0.00	
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	0.00	
11. Amount of Item 10 Divided by 0.00% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05	0.00	
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above) 0.00	0.00	
Regional School District Tax (Amount Shown on Line 3 Above) 0.00	0.00	
Regional High School Tax (Amount Shown on Line 4 Above) 0.00	0.00	
County Tax (Amount Shown on Line 5 Above) 0.00	0.00	
Special District Tax (Amount Shown on Line 6 Above) 0.00	0.00	
Municipal Open Space Tax (Amount Shown on Line 7 Above) 0.00	0.00	
Tax in Local Municipal Budget 0.00	0.00	
Total Amount (see Line 11) 0.00	0.00	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations		
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget 80024-07	0.00	

* Must not be stated in an amount less than "actual" Tax of year 2013

** May not be stated in an amount less than proposed budget submitted by the Local I of Education to the Commissioner of Education on January 15, 2014 (Chap. 13 P.L. 1978). Consideration must be given calendar year calculation

Note:

The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			321,118.86	XXXXXXXXXXXX
A. Taxes	83102-00	308,128.62	XXXXXXXXXXXX	XXXXXXXXXXXX
B. Tax Title Liens	83103-00	12,990.24	XXXXXXXXXXXX	XXXXXXXXXXXX
2. Canceled:			XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXXXX	28.77
B. Tax Title Liens	83106-00		XXXXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXXXX	-
B. Tax Title Liens	83109-00		XXXXXXXXXXXX	-
4. Added Taxes	83110-00		858.77	XXXXXXXXXXXX
5. Added Tax Title Liens	83111-00			XXXXXXXXXXXX
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXXXX	(1)
B. Tax Title Liens - Transfer from Taxes	83107-00		(1)	XXXXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXXXX	321,948.86
8. Totals			321,977.63	321,977.63
9. Balance Brought Down			321,948.86	XXXXXXXXXXXX
10. Collected:			XXXXXXXXXXXX	303,121.90
A. Taxes	83116-00	303,121.90	XXXXXXXXXXXX	XXXXXXXXXXXX
B. Tax Title Liens	83117-00	-	XXXXXXXXXXXX	XXXXXXXXXXXX
11. Interests and Costs - 2013 Tax Sale	83118-00		-	XXXXXXXXXXXX
12. 2013 Taxes Transferred to Liens	83119-00		3,248.85	XXXXXXXXXXXX
13. 2013 Taxes	83123-00		288,137.82	XXXXXXXXXXXX
14. Balance December 31, 2013			XXXXXXXXXXXX	310,213.63
A. Taxes	83121-00	293,974.54	XXXXXXXXXXXX	XXXXXXXXXXXX
B. Tax Title Liens	83122-00	16,239.09	XXXXXXXXXXXX	XXXXXXXXXXXX
15. Totals			613,335.53	613,335.53

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No.9) is 94.15%

17. Item No. 14 multiplied by percentage shown above is \$ 292,072.92 and represents the maximum amount that may be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)
 (1) These amounts will always be the same.

**SCHEDULE OF FORECLOSED PROPERTY
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

		Debit	Credit
1.	Balance January 1, 2013	28,900.00	XXXXXXXXXX
2.	Foreclosed or Decded in 2013	XXXXXXXXXX	XXXXXXXXXX
3.	Tax Title Liens		XXXXXXXXXX
4.	Taxes Receivable		XXXXXXXXXX
5A.			XXXXXXXXXX
5B.		XXXXXXXXXX	
6.	Adjustment to Assessed Valuation		XXXXXXXXXX
7.	Adjustment to Assessed Valuation	XXXXXXXXXX	
8.	Sales	XXXXXXXXXX	XXXXXXXXXX
9.	Cash *	XXXXXXXXXX	-
10.	Contract	XXXXXXXXXX	
11.	Mortgage	XXXXXXXXXX	
12.	Loss on Sales	XXXXXXXXXX	
13.	Gain on Sales		XXXXXXXXXX
14.	Balance December 31, 2013	28,900.00	28,900.00
		28,900.00	28,900.00

CONTRACT SALES

THIS SECTION NOT APPLICABLE			
		Debit	Credit
15.	Balance January 1, 2013		XXXXXXXXXX
16.	2013 Sales from Foreclosed Property		XXXXXXXXXX
17.	Collected *	XXXXXXXXXX	-
18.		XXXXXXXXXX	
19.	Balance December 31, 2013	XXXXXXXXXX	-
		0.00	0.00

MORTGAGE SALES

THIS SECTION NOT APPLICABLE			
		Debit	Credit
20.	Balance January 1, 2013		XXXXXXXXXX
21.	2013 Sales from Foreclosed Property		XXXXXXXXXX
22.	Collected *	XXXXXXXXXX	-
23.		XXXXXXXXXX	
24.	Balance December 31, 2013	XXXXXXXXXX	-
		0.00	0.00

Analysis of Sale of Property:

* Total Cash Collected in 2013

-	
-	(84125-00)

Realized in 2013 Budget

To Results of Operations (Sheet 19)

-	
-	

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations 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>Amount</u>			
<u>Caused By</u>	<u>Dec. 31, 2012</u>	<u>Amount in</u>	<u>Amount</u>	<u>Balance</u>
	<u>per Audit</u>	<u>2013</u>	<u>Resulting</u>	<u>as at</u>
	<u>Report</u>	<u>Budget</u>	<u>from 2013</u>	<u>Dec. 31, 2013</u>
1. Emergency Authorization - Municipal *	\$	\$	\$	\$ -
2. Emergency Authorization - Schools	\$	\$	\$	\$ -
3. Spec Emer 5yr Hurr Sandy	\$ 140,000.00	\$ 28,000.00	\$	\$ 112,000.00
4. _____	\$	\$	\$	\$ -
5. _____	\$	\$	\$	\$ -
6. _____	\$	\$	\$	\$ -
7. _____	\$	\$	\$	\$ -
8. _____	\$	\$	\$	\$ -
9. _____	\$	\$	\$	\$ -
10. _____	\$	\$	\$	\$ -
11. _____	\$	\$	\$	\$ -

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

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

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

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>Appropriated for</u>
					<u>in Budget of</u>
					<u>YEAR 2014</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____
5.	_____	_____	_____	\$ _____	_____

**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 xxxxxxxxxxxx	1,650,000.00	
Issued	80033-02 xxxxxxxxxxxx		
Paid	80033-03 85,000.00	xxxxxxxxxxxx	
Outstanding, December 31, 2013	80033-04 1,565,000.00	xxxxxxxxxxxx	
	1,650,000.00	1,650,000.00	
2014 Bond Maturities - General Capital Bonds		80033-05	\$ 90,000.00
2014 Interest on Bonds *	80033-06	65,900.00	

ASSESSMENT SERIAL BONDS

Outstanding January 1, 2013	80033-07 xxxxxxxxxxxx		
Issued	80033-08 xxxxxxxxxxxx		
Paid	80033-09	xxxxxxxxxxxx	
Outstanding, December 31, 2013	80033-10	xxxxxxxxxxxx	
		-	
		-	
2014 Bond Maturities - Assessment Bonds		80033-11	\$ -
2014 Interest on Bonds *	80033-12	-	
Total "Interest on Bonds - Debt Service" (*Items)		80033-13	\$ 65,900.00

LIST OF BONDS ISSUED DURING 2013

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

80033-14 80033-15

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

(~~COUNTY~~)(MUNICIPAL) LOAN

NOT APPLICABLE		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxxx		
Issued	80033-02	xxxxxxxxxxx		
Paid	80033-03		xxxxxxxxxxx	
Outstanding, December 31, 2013	80033-04	-	xxxxxxxxxxx	
		-	-	
2014 Loan Maturities			80033-05	\$ -
2014 Interest on Loans			80033-06	\$ -
Total 2014 Debt Service for		Loan	80033-13	\$ -

LOAN NOT APPLICABLE

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

LIST OF LOANS ISSUED DURING 2013

NOT APPLICABLE Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14 80033-15

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

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01 xxxxxxxxxxx		
Paid	80034-02	xxxxxxxxxxx	
Outstanding, December 31, 2013	80034-03	xxxxxxxxxxx	
2014 Bond Maturities - Term Bonds	80034-04	\$ -	
2014 Interest on Bonds *	80034-05	\$ -	
TYPE I SCHOOL SERIAL BOND			
Outstanding January 1, 2013	80034-06 xxxxxxxxxxx		
Issued	80034-07 xxxxxxxxxxx		
Paid	80034-08	xxxxxxxxxxx	
Outstanding, December 31, 2013	80034-09	xxxxxxxxxxx	
2014 Interest on Bonds *	80034-10	\$ -	
2014 Bond Maturities - Serial Bonds		80034-11	\$ -
Total "Interest on Bonds - Type I School Debt Service" (*Items)		80034-12	\$ -

LIST OF BONDS ISSUED DURING 2013

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

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	

1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Sheet NOT Used								
	-	XXXXXXXXXXXX	-	XXXXXXXXXXXX	XXXXXXXXXXXX	-	XXXXXXXXXXXX	XXXXXXXXXXXX

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

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued. All notes with an original date of issue of 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE		Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement	For Principal	For Interest **	Interest Computed to (Insert Date)
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
15.										
16.										
Totals										

Sheet 34

NOT APPLICABLE

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

Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

80051-01

80051-02

(Do not crowd - add additional sheets)
Borough Of Spring Lake Heights [Code 1349], Monmouth County - AFS CY 2013

NOT APPLICABLE

Sheet 34 NOT APPLICABLE

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

2014 Budget Requirement		Amount of Lease Obligation Outstanding Dec. 31, 2013	Purpose
For Principal	For Interest/Fees		
			1. Dissolved Fire District Capital Lease
	64,121.75	252,342.18	
			2.
			3.
			4.
			5.
			6.
			7.
			8.
			9.
			10.
			11.
			12.
			13.
			14.
			15.
			16.
			17.
	64,121.75	252,342.18	Totals

Sheet 34a NOT APPLICABLE

NOT APPLICABLE

Sheet 34a

Borough Of Spring Lake Heights [Code 1349], Monmouth County - AFS CY 2013
 (Do not crowd - add additional sheets)
 80051-01
 80051-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS		2013		2013		2013		2013	
Code No	Purpose	Balance January 1, 2013		Transfer from Encumbrances	Expended	Transfer to Encumbrances	Balance - December 31, 2013		
		Funded	Unfunded				Funded	Unfunded	
01-99	Reconstruction/Resurfacing of Old Mill Road	192.16					-	192.16	
05-01	Purchase of Garbage Truck	3,004.91					3,004.91	-	
14-03	Improvement To Ocean Road Park Tennis						-	-	
	Court Lighting	8,266.23					8,266.23	-	
03-04	Resurfacing of Pitney Drive and Woodcrest Drive	22,305.70	7,853.00				22,305.70	7,853.00	
02-05	Safe Streets To School		15,589.91				-	15,589.91	
02-05	Police Communication Equipment		876.83				-	876.83	
08-05	Upgrade Computers and Software	710.77					710.77	-	
15-05	Improvements To Tennis Courts		1.38				-	1.38	
07-06	Reconst of Brighton Ave./Pitney Dr.		58,731.81				-	58,731.81	
02-07	Improvement To St. Clair Avenue		51,355.25				-	51,355.25	
15-07	Various Capital Improvements	21,205.49	7,567.00				21,205.49	7,567.00	
10-08	Improvements to Beverly Avenue		52,004.83				-	52,004.83	
15-10	Improvements to Park Avenue		6,230.03				-	6,230.03	
09-11	Improvements to Allaire Road	34,271.25					34,271.25	-	
17-11	Various Capital Improvements	580,808.37	500.00		3,120.00	13,435.00	564,253.37	500.00	
09-12	Various Capital Improvements	13,704.50		11,100.00	16,814.50		7,990.00	-	
10-12	Various Capital Improvements	447,800.00		2,000.00	21,283.80		428,516.20	-	
Totals		1,132,077.22	200,902.20	-	41,218.30	13,435.00	1,090,523.92	200,902.20	

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

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

IMPROVEMENTS		Specify each authorization by purpose. Do not merely designate by a code number.	Balance January 1, 2013		2013 Authorizations	Expended	Canceled Authorizations	Balance - December 31, 2013	
Code No	Purpose		Funded	Unfunded				Funded	Unfunded
70000-	SHEET NOT USED		-	-	-	-	-	-	-

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

Sheet 35a

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXXXX	56,367.76
Received from 2013 Budget Appropriations *	XXXXXXXXXXXX	1,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXX	XXXXXXXXXXXX
2013 Encumbrances Payable	10,500.00	XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
Balance December 31, 2013	46,867.76	XXXXXXXXXXXX
	57,367.76	57,367.76

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Total 80032-00	-	-	-	-

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXXX	17,919.25
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2013	80029-04	17,919.25	XXXXXXXXXX
		17,919.25	17,919.25

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. 1945, with Covenant or Covenants; Outstanding December 31, 2013

	\$ -
	\$ -

2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A)

	\$ -
--	------

3. Amount of Bonds Issued Under Item 1 Maturing in 2014

	\$ -
--	------

4. Amount of Interest on Bonds with a Covenant - 2014 Requirement

	\$ -
--	------

5. Total of 3 and 4 - Gross Appropriation

	\$ -
--	------

6. Less Amount of Special Trust Fund to be Used

	\$ -
--	------

7. Net Appropriation Required

	\$ -
--	------

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

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

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

**MUNICIPALITIES ONLY
IMPORTANT !**

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

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

- A.
- | | |
|--|-------------------------|
| 1. Total Tax Levy for the Year 2013 was | \$ <u>14,810,105.46</u> |
| 2. Amount of Item 1 Collected in 2012 (*) | \$ <u>14,447,213.91</u> |
| 3. Seventy (70) percent of Item 1
(*) Including prepayments and overpayment applied. | \$ <u>10,367,073.82</u> |

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2013 ?
 Answer YES or NO NO
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2013 ?
 Answer YES or NO _____ If answer is "NO" give details

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

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

1. Cash Deficit 2012 \$ _____
2. 4% of 2012 Tax Levy for all puposes:
 Levy -- \$ _____ = \$ _____
3. Cash Deficit 2013 \$ _____
4. 4% of 2013 Tax Levy for all puposes:
 Levy -- \$ 14,810,105.46 = \$ 592,404.22

E.

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

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

<u>Pages numbered</u>	<u>Name of Utility</u>	<u>Abbreviated Name / Comment</u>
41 - 54	Water Utility	NOT APPLICABLE INTENTIONALLY LEFT OUT
55 - 68	Water / Sewer	Water / Sewer

Note:

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

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

POST CLOSING
TRIAL BALANCE - WATER / SEWER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Operating Fund:		
Cash	533,819.59	
Consumer Accts.Rec.	98,700.49	
Due from Spring Lake - Water Operator		
Appropriation Reserves		218,885.15
Accounts Payable		
Encumbrances Payable		52,369.03
Accrued Interest on Bonds and Notes		2,183.33
Due to Current Fund		
Sub-total Current Liabilities:	273,437.51	
Reserve for Receivables		98,700.49
Fund Balance		260,382.08
Total Debits / Credits THIS Sheet ONLY	632,520.08	632,520.08

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

POST CLOSING
TRIAL BALANCE - WATER / SEWER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

[Extra Sheet]

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

Title of Account	Debit	Credit
Capital Fund:		
Cash	430,977.20	
Fixed Capital	3,082,908.56	
Fixed Capital Authorized and Uncompleted	1,234,625.00	
Due from General Capital		
Serial Bonds		535,000.00
Bond Anticipation Notes		
Improvement Authorizations: Funded		77,625.16
Unfunded		26,883.05
Deferred Reserve for Amortization		262,741.95
Reserve for Amortization		3,492,908.56
Capital Improvement Fund		322,285.62
Reserve for Future Debt Service		3,145.91
Fund Balance		27,920.51
Reserve for BAN Defeasance		
Est. Proceeds Bonds and Notes Authorized	26,883.05	
Bonds and Notes Authorized but not Issued		26,883.05
Grand Total Debits / Credits	5,407,913.89	5,407,913.89

(Do not crowd - add additional sheets)

ANALYSIS OF WATER / SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEDGED TO LIABILITIES AND SURPLUS

NOT APPLICABLE

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

NOT APPLICABLE

**SCHEDULE OF
WATER / SEWER UTILITY 2013 BUDGET
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated -01	109,000.00	109,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services -02			-
Rents 91303-	1,595,000.00	1,595,000.00	-
Fire Hydrant Service 91304-	2,750.00	2,750.00	-
Miscellaneous 91305-	260,000.00	260,000.00	-
Water/Sewer Tap Charges			-
Water/Sewer Rents - Additional Request			-
Additional Rents per Ordinance 2-12	403,814.61	471,692.57	67,877.96
Shared Services - Water Operator	60,000.00		(60,000.00)
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cancelled 2010 Appropriation Reserves			-
			-
			-
			-
Subtotal	2,430,564.61	2,438,442.57	7,877.96
Deficit (General Budget) ** -07			-
-08	2,430,564.61	2,438,442.57	7,877.96

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	2,430,564.61
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,430,564.61
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,430,564.61
Deduct Expenditures:	
Paid or Charged	2,211,349.44
Reserved	218,885.15
Surplus (General Budget)**	-
Total Expenditures	2,430,234.59
Unexpended Balance Canceled (See Footnote)	330.02

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION WATER / SEWER UTILITY

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

SECTION 1:

Revenue Realized:	xxxxxxxxxxxx
Budget Revenue (Not Including "Deficit (General Budget)")	2,438,442.57
Miscellaneous Revenue Not Anticipated	13,444.08
Excess Deficit in Operations Raised in 2013	87,677.96
2012 Appropriation Reserves Lapsed	150,900.49
Total Revenue Realized	2,690,465.10
Expenditures:	xxxxxxxxxxxx
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxxx
Paid or Charged	2,211,349.44
Reserved	218,885.15
Expended Without Appropriation	
Cash Refund of Prior Year's Revenue	
Overexpenditure of Appropriation Reserves	
Total Expenditures	2,430,234.59
Less: Deferred Charges Included In Above "Total Expenditures"	
Total Expenditures - As Adjusted	2,430,234.59
Excess	260,230.51
Budget Appropriation - Surplus (General Budget) **	-
Balance of "Results of 2013 Operations"	
Remainder = ("Excess in Operations" - Sheet 60)	260,230.51
Deficit	-
Anticipated Revenue - Deficit (General Budget) **	-
Balance of "Results of 2013 Operations"	
Remainder = ("Operating 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 water / sewer utility for 2012:

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

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

**RESULTS OF 2013 OPERATIONS
WATER / SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxx	7,877.96
Unexpended Balances of Appropriations	xxxxxxxxxxx	330.02
Excess Deficit in Operations Raised in 2013 Budget	xxxxxxxxxxx	87,677.96
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxxx	150,900.49
Miscellaneous Revenue Not Anticipated		13,444.08
Deficit in Anticipated Revenue		xxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxx	-
Excess in Operations - to Operating Surplus	260,230.51	xxxxxxxxxxx
* See restrictions in amount on Sheet 59, SECTION 2	260,230.51	260,230.51

OPERATING SURPLUS - WATER / SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxxx	109,151.57
Excess in Results of 2013 Operations	xxxxxxxxxxx	260,230.51
Amount Appropriated in 2013 Budget-Cash	109,000.00	xxxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxx
Balance December 31, 2013	260,382.08	xxxxxxxxxxx
	369,382.08	369,382.08

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

Cash	533,819.59
Investments	
Interfund Accounts Receivable	
Subtotal	533,819.59
Deduct Cash Liabilities Marked with "C" on Trial Balance	273,437.51
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	260,382.08
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
	260,382.08

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

* In the case of a "Deficit in Operating Surplus Cash",

"Other Assets" would also be pledged to cash liabilities.

**SCHEDULE OF WATER / SEWER UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2012	\$ <u>125,029.93</u>
Increased by:	
Water / Sewer Rents Levied	\$ <u>2,303,113.13</u>
Decreased by:	
Collections	\$ <u>2,329,442.57</u>
Overpayments applied	\$ <u>-</u>
Transfer to Water / Sewer Liens	\$ <u>-</u>
Other	\$ <u>-</u>
	\$ <u>2,329,442.57</u>
Balance December 31, 2013	\$ <u>98,700.49</u>

SCHEDULE OF WATER / SEWER UTILITY LIENS

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

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

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

<u>Caused By</u>	<u>Amount</u> Dec. 31, 2012 per Audit <u>Report</u>	<u>Amount in</u> 2013 <u>Budget</u>	<u>Amount</u> Resulting from 2013	<u>Balance</u> as at Dec. 31, 2013
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. Deficit in Operations	\$ 45,546.65	\$ (45,546.65)	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

NONE

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NONE

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS
WATER / SEWER UTILITY ASSESSMENT BONDS**

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

**NOT
APPLICABLE**

WATER / SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2013	xxxxxxxxxxx	713,000.00	
Issued	xxxxxxxxxxx		
Paid	178,000.00	xxxxxxxxxxx	
Outstanding December 31, 2013	535,000.00	xxxxxxxxxxx	
	713,000.00	713,000.00	
2014 Bond Maturities - Capital Bonds			
2014 Interest on Bonds *		\$	\$ 26,200.00

2014 Bond Maturities - Capital Bonds

\$ 55,000.00

INTEREST ON BONDS - WATER / SEWER UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$	26,200.00
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	2,183.33
Subtotal	\$	24,016.67
Add: Interest to be Accrued as of 12/31/2014	\$	2,183.33
Required Appropriation 2014	\$	26,200.00

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

NOT APPLICABLE

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

WATER / SEWER UTILITY LOAN

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

WATER / SEWER UTILITY LOAN

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

INTEREST ON LOANS - WATER / SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2013

	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Purpose				

DEBT SERVICE SCHEDULE FOR WATER / SEWER UTILITY ASSESSMENT NOTES

Interest Computed to (Insert Date)	2014 Budget Requirement For Interest		Rate of Interest	Date of Maturity	Amount of Note Outstanding Dec. 31, 2013	Original Date of Issue *	Original Amount Issued	Title or Purpose of Issue
	For Interest	For Principal						

1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals								

Important: If there is more than one utility in the municipality, identify each note. MEMO: *See Sheet 33 for clarification of "Original Date of Issue"

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

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

SCHEDULE OF WATER / SEWER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
Totals	-	-	-

Sheet 65a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER / SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS	Specify each authorization by purpose. Do not merely designate by a code number.		Code No	Purpose	2013 Authorizations	Expended	Canceled Authorizations	Balance December 31, 2013	
	Funded	Unfunded						Funded	Unfunded
04-00 Various Improvements	176.04	26,250.00						176.04	26,250.00
02-06/04-11 Water Meter Upgrades-Acq of Equipment	71,709.70	-						71,709.70	-
14-07/11-11 Utility Improvements	5,739.42	633.05						5,739.42	633.05
Totals	77,625.16	26,883.05						77,625.16	26,883.05

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization. AFS - CY 2013 : Borough of Spring Lake Heights, Monmouth County [1349]

**WATER / SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxxx	322,285.62
Received from 2013 Budget Appropriations *	xxxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxxx	xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
		xxxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxx
		xxxxxxxxxxx
Balance December 31, 2013	322,285.62	xxxxxxxxxxx
	322,285.62	322,285.62

**WATER / SEWER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
04-2011 Acquisition of Equipment				
11-2011 Well Closure				
Totals	-	-	-	-

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

YEAR 2013

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxxx	27,920.51
Premium on Sale of Bonds	xxxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxx
Appropriated to 2013 Budget Revenue		xxxxxxxxxxx
Balance December 31, 2013	27,920.51	xxxxxxxxxxx
	27,920.51	27,920.51

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 2013

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

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

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

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5.	Trial Balance-Federal and State Funds
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