

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013 (UNAUDITED)

POPULATION LAST CENSUS 4,041  
 NET VALUATION TAXABLE 2011 2,726,654,433  
 MUNICIPALITY 0507  
**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.**

CITY NORTH WILDWOOD of CAPE MAY County of \_\_\_\_\_  
**SEE BACK COVER FOR INDEX AND INSTRUCTIONS.**  
**DO NOT USE THESE SPACES**

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Signature   
 Title RMA - CR 00393

(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) 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, TODD N. BURKEY, am the Chief Financial Officer, License # N-0910, of the CITY of CAPE MAY, County of NORTH WILDWOOD, 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, 2011, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance 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 10th and Atlantic Avenues  
 Phone Number 609-522-2030 ex. 1220  
 Fax Number 609-523-8502

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 Account (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the CITY of NORTH WILDWOOD 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 set forth below, no matters) or~~ (no matters) ~~eliminate one~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and 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:

  
LEON P. COSTELLO, CPA  
(Registered Municipal Accountant)

FORD, SCOTT & ASSOCIATES, L.L.C.  
(Firm Name)

1535 HAVEN AVENUE  
(Address)

OCEAN CITY, NJ 08226  
(Address)

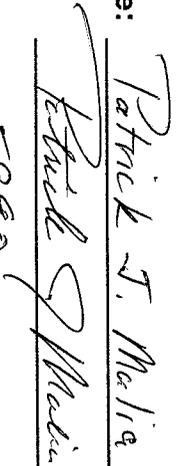
Certified by me \_\_\_\_\_  
this 31st day of January, 2014.  
609-399-6333  
(Phone Number)  
609-399-3710  
(Fax Number)



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

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

Printed name: Patrick J. Malia  
Signature:   
Certificate #: 5980  
Date: 2/10/2014

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 fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality has not applied for Transitional Aid for 2014.

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

Municipality: \_\_\_\_\_  
CITY OF NORTH WILDWOOD  
Chief Financial Officer: \_\_\_\_\_  
TODD N. BURKEY  
Signature: Todd N. Burkey  
Certificate #: \_\_\_\_\_  
N-0910  
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.

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

21-6000944  
Fed I.D. #

CITY OF NORTH WILDWOOD  
Municipality

CAPE MAY  
County

**Report of Federal and State Financial Assistance  
Expenditures 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	\$ 890,827.06	\$

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 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from the 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 the 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**

**INSTRUCTIONS**

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 of 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 \_\_\_\_\_ **CITY** \_\_\_\_\_ of \_\_\_\_\_ **NORTH WILDWOOD** County of \_\_\_\_\_ **CAPE MAY** \_\_\_\_\_ 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 \_\_\_\_\_ **RMA - CR 00393**

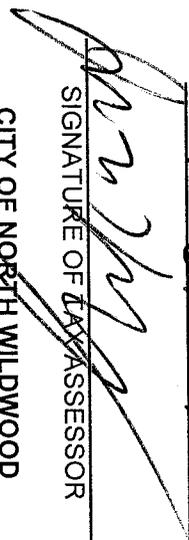
(This must be signed by the Chief Financial Office, Comptroller, Auditor or Registered Municipal Account.)

**NOTE:**

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

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 2,723,294,370

  
SIGNATURE OF TAX ASSESSOR  
CITY OF NORTH WILDWOOD  
MUNICIPALITY  
CAPE MAY  
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	7,556,019.71	
INVESTMENT IN BAN		
DUE FROM STATE - VETERANS AND SENIOR CITIZENS	383.95	
TAXES RECEIVABLE:		
PRIOR	350,981.73	
CURRENT	64,299.49	
SUB-TOTAL	415,281.22	
TAX TITLE LIENS RECEIVABLE	723.89	
PROPERTY ACQUIRED FOR TAXES	-	
INTERFUNDS:		
DUE FROM TRUST OTHER	14,057.73	
DUE FROM ANIMAL CONTROL TRUST	1,012.80	
DUE FROM FEDERAL AND STATE GRANT FUND	121,374.36	
DUE FROM ASSESSMENT OTHER	265.00	
REVENUE ACCOUNTS RECEIVABLE	-	
DEFERRED CHARGES		
SPECIAL EMERGENCY	40,000.00	
EMERGENCY	-	
DEFERRED SCHOOL TAX	2,479,787.50	
Page Subtotal	10,628,906.16	-

(Do not crowd - add additional sheets)

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
APPROPRIATION RESERVES		1,154,937.37
ENCUMBRANCES PAYABLE		126,563.42
DUE TO STATE - VETS AND SENIOR CITIZENS		-
SEWER OVERPAYMENTS		47,555.06
TAX OVERPAYMENTS		22,611.91
PREPAID TAXES		817,600.90
PAYROLL TAXES PAYABLE		63,664.51
EMERGENCY NOTE PAYABLE		-
INTERFUNDS:		
DUE TO GENERAL CAPITAL FUND		37,280.00
DUE TO TRUST - POAA		424.00
DUE TO FEDERAL AND STATE GRANT FUND		-
DUE TO GWTIDA		14,892.00
DUE TO STATE - MARRIAGE LICENSES		500.00
LOCAL SCHOOL TAX PAYABLE		511,083.00
DUE TO COUNTY - ADDED & OMITTED TAXES		24,210.30
DUE TO SPECIAL DISTRICT		257.83
DUE TO STATE - DOG LICENSES		-
DUE TO TOURISM		162.00
RESERVE FOR 1.85% ROOM TAX		217,620.21
RESERVE FOR REVALUATION		40,518.50
RESERVE FOR HEREFORD PARK IMPROVEMENTS		9,001.00
RESERVE FOR STATE TAX APPEALS		80,000.00
SUBTOTAL		3,168,882.01 "C"
RESERVE FOR RECEIVABLES		552,715.00
DEFERRED SCHOOL TAX PAYABLE		2,479,787.50
FUND BALANCE		4,427,521.65
	10,628,906.16	10,628,906.16

(Do not crowd - add additional sheets)







**POST CLOSING**  
**TRIAL BALANCE -- TRUST FUNDS**  
 (Assessment Section Must Be Separately Stated)  
 AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
DOG LICENSE TRUST FUND:		
CASH	1,438.00	
DUE TO CURRENT FUND		1,012.80
DUE TO STATE - DOG		1.20
RESERVE FOR DOG FUND EXPENDITURES		424.00
<b>TOTALS - DOG TRUST</b>	<b>1,438.00</b>	<b>1,438.00</b>
OTHER TRUSTS:		
CASH & INVESTMENTS	1,730,683.44	
DEFERRED CHARGE - OVEREXPENDITURE	1,486.37	
INTERFUNDS:		
DUE FROM/TO CURRENT FUND		13,633.73
DUE TO GRANT FUND		78,893.35
RESERVE FOR UCC THIRD PARTY		234,863.80
RESERVE FOR UEZ 2ND GENERATION FUNDS		15,000.00
RESERVE FOR LIFEGUARD PENSION		299,265.94
RESERVE FOR DEVELOPER'S ESCROW		303,342.28
RESERVE FOR MUNICIPAL PARKING IMPROVEMENTS		63.58
RESERVE FOR FIRE PREVENTION FUND		9,022.80
RESERVE FOR TTL REDEMPTIONS		42,791.23
RESERVE FOR TAX SALE PREMIUMS		533,483.26
RESERVE FOR SMALL CITIES ESCROW		6,182.09
RESERVE FOR TOURISM DEVELOPMENT		23,110.36
RESERVE FOR RECREATION		38,201.62
RESERVE FOR FLEX SAVINGS		375.40
RESERVE FOR POAA		21,876.17
RESERVE FOR PUBLIC DEFENDER		9,559.52
RESERVE FOR MUNICIPAL ALLIANCE		-
RESERVE FOR DARE		579.83
RESERVE FOR FORFEITED PROPERTY		4,438.62
RESERVE FOR OFF DUTY POLICE		2,618.34

(Do not crowd - add additional sheets)





# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:

(1)	\$	10,000.00
	x	25%
(2)	\$	<u>2,500.00</u>

Municipal Public Defender Trust Cash Balance December 31, 2013: (3) \$ 9,559.52

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 08

Amount in excess of the amount expended: 3 - (1 + 2) = \$ 2,059.52

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: TODD N. BURKEY  
 Signature: *Todd N. Burkey*  
 Certificate #: N-0910  
 Date: 2/17/14

## Schedule of Trust Fund Deposits and Reserves

Purpose	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
1. Animal Control Expenditures	\$ 490.00	\$ 240.00	\$ 306.00	\$ 424.00
2. Lifeguard Pension Fund	276,517.32	58,715.00	35,966.38	299,265.94
3. TTL Redemptions	112,554.10	1,073,668.37	1,143,431.24	42,791.23
4. TTL Premiums	287,101.26	430,089.14	183,707.14	533,483.26
5. Small Cities	114,065.91	19,861.18	127,745.00	6,182.09
6. Tourism Development	42,972.36	41,588.00	61,450.00	23,110.36
7. Recreation	134,293.33	140,551.00	236,642.71	38,201.62
8. POAA	20,424.17	3,144.00	1,692.00	21,876.17
9. Public Defender	8,386.52	1,173.00	-	9,559.52
10. Municipal Alliance	6,954.15	18,773.36	25,727.51	-
11. Hereford Lighthouse	1,127.49	-	-	1,127.49
12. DARE	1,144.21	1,100.00	1,664.38	579.83
13. Forfeited Property	3,318.87	1,119.75	-	4,438.62
14. Developers Deposits Escrow	275,749.52	278,943.38	251,350.62	303,342.28
15. Fire Prevention Fund	7,216.04	1,806.76	-	9,022.80
16. Municipal Parking Improvements	63.34	0.24	-	63.58
17. UEZ 2nd Generation Funds	67,679.53	-	52,679.53	15,000.00
18. Memorials/Beautification Enhanc.	81,658.00	12,750.00	667.60	93,740.40
19. UCC Third Party	217,997.60	175,078.00	158,211.80	234,863.80
20. Off Duty Police	1,688.10	930.24	-	2,618.34
21. Recreation Junior Lifeguards	741.85	3,402.28	4,144.13	-
22. Flex Savings	-	455.45	80.05	375.40
23. _____	-	-	-	-
24. _____	-	-	-	-
25. _____	-	-	-	-
26. _____	-	-	-	-
27. _____	-	-	-	-
28. _____	-	-	-	-
29. _____	-	-	-	-
30. _____	-	-	-	-
<b>Totals</b>	<b>\$ 1,662,143.67</b>	<b>\$ 2,263,389.15</b>	<b>\$ 2,285,466.09</b>	<b>\$ 1,640,066.73</b>

## 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				Cancellations	Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget	Interest				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Deferred Charge - Cancelled Assessment								-
Other Liabilities - Due to Current Fund	265.00		-					265.00
Trust Surplus	13,146.75			65.04				13,211.79
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessments Receivable	(3,472.07)	268.52						(3,203.55)
Reserve for Assessments & Liens	5,500.00							5,500.00
Due to General Capital Fund								-
	15,439.68	268.52	-	65.04	-	-	-	15,773.24

\*Show as red figure

# POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,066,250.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	2,066,250.00
CASH	4,024,558.44	
DUE FROM FEDERAL AND STATE GRANT FUND	-	
DUE FROM CURRENT FUND	37,280.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	38,123,639.81	
UNFUNDED	14,916,250.00	
ENCUMBRANCES PAYABLE		978,861.68
GENERAL SERIAL BONDS PAYABLE		25,540,000.00
BOND ANTICIPATION NOTES PAYABLE		12,850,000.00
NJEIT LOANS PAYABLE		2,297,325.92
GREEN TRUST LOAN PAYABLE		76,320.50
USDA LOANS PAYABLE		10,209,993.39
IMPROVEMENTS AUTHORIZATIONS:		
FUNDED		2,396,705.01
UNFUNDED		2,039,544.03
DUE TO FEDERAL & STATE GRANT FUND		4,636.03
RESERVE TO PAY DEBT SERVICE		13,460.62
CAPITAL IMPROVEMENT FUND		185,130.00
FUND BALANCE		509,751.07
	59,167,978.25	59,167,978.25

(Do not crowd - add additional sheets)







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

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Adjusted	Canceled	Balance Dec. 31, 2013
NJ TRANSPORTATION TRUST						
2004-10th Avenue - Central to Surf	27,877.52					27,877.52
2007-2nd Ave - NY/NJ; Surf & Atlantic	33,750.00					33,750.00
10th Ave - Surf to JFK	35,750.00					35,750.00
2009 - Maryland Avenue	40,000.00					40,000.00
2010 - Chestnut Avenue	46,500.00					46,500.00
2013 - West 17th Avenue		154,277.00				154,277.00
Stormwater Grant	1,705.00					1,705.00
Hereford Lighthouse Grants	20,653.75					20,653.75
Hereford Lighthouse - ISTE A 2008	65,028.13					65,028.13
NJDOT - Safe Routes to Schools Program	24,500.00					24,500.00
NJDOT - Transportation Enhancement Program		450,000.00				450,000.00
UEZ - Purchase of Electric Van & Green Machine	2,344.00					2,344.00
UEZ - Trash Cans and Benches	4,767.23					4,767.23
UEZ - CCTV Project	5,084.53					5,084.53
UEZ - Boardwalk Sound System	4,262.10					4,262.10
L&PS - Heavy Duty Truck Reinforcement	10,527.00					10,527.00
L&PS - Click It or Ticket	944.88					944.88
L&PS - Think Safety - Pedestrian Safety Mobilization	2,145.29					2,145.29
Totals	325,839.43	604,277.00	-	-	-	930,116.43



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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Prior Year Encumbrances Canceled	Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
NJ TRANSPORTATION TRUST								
Surf Road	14,878.91							14,878.91
FY 2006 Aid - Maryland Avenue	111.91				111.91			-
FY2013 Aid - West 17th Avenue	-		154,277.00					154,277.00
								-
Hereford Lighthouse ISTEA 2006	2,099.39				2,099.39			-
COPS in Shops	6,411.98		4,445.01					10,856.99
COPS in Schools	41,634.73							41,634.73
Small Cities CDBG - ADA Compliant Improv.	80,000.00							80,000.00
Small Cities 2004 Housing Rehab	3,122.00							3,122.00
Edward Byrne Memorial Just. Assist. Grant	25.03							25.03
Economic Impact Initiative Grant	4,636.03							4,636.03
<b>Totals</b>	<b>152,919.98</b>	<b>-</b>	<b>158,722.01</b>	<b>-</b>	<b>2,211.30</b>	<b>-</b>	<b>-</b>	<b>309,430.69</b>

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Prior Year Encumbrances Canceled	Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
2006 Traffic Safety Grant	3,000.00							3,000.00
Clean Communities	88,326.83		300,000.00					388,326.83
Drunk Driving Enforcement Fund	11,419.29		36,209.32		10,277.97			37,350.64
Recycling Tonnage Grant	23,466.30		12,562.02					36,028.32
Body Armor Grant - 2013	-				-			-
Body Armor Grant - 2012	597.81							597.81
NJDOT Safe Route to Schools Program	24,500.00							24,500.00
NJDOT Enhancement Program	-		450,000.00					450,000.00
Alcohol Education & Rehabilitation	11,241.78							11,241.78
UEZ CCTV Project	8,122.03							8,122.03
UEZ Boardwalk Sound System	2,752.88							2,752.88
UEZ Purchase of Electric Van & Gr. Machine	2,344.00							2,344.00
UEZ 2010 Administrative Budget	9,733.00							9,733.00
L&PS Heavy Duty Truck Reinforcement	10,527.00							10,527.00
L&PS - Click It or Ticket Program	4,000.00							4,000.00
L&PS - Think Safety - Pedestrian Mobilization	4,000.00							4,000.00
<b>Totals</b>	<b>356,950.90</b>	<b>-</b>	<b>957,493.35</b>	<b>-</b>	<b>12,489.27</b>	<b>-</b>	<b>-</b>	<b>1,301,954.98</b>



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

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations			Received			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
NJ Juvenile Justice Facility	30,164.56							30,164.56
Bikeway Along Surf Avenue	17,340.40							17,340.40
Recycling Tonnage Grant 2007	12,562.02	12,562.02			12,286.36			12,286.36
COPS in Shops	4,445.01	4,445.01						-
2007 Traffic Safety Grant	1,854.92							1,854.92
Body Armor Replacement Fund-2011	-				3,011.63			3,011.63
Drunk Driving Enforcement	36,209.32	36,209.32						-
<b>Totals</b>	<b>102,576.23</b>	<b>53,216.35</b>	<b>-</b>	<b>-</b>	<b>15,297.99</b>	<b>-</b>	<b>-</b>	<b>64,657.87</b>

**\*LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxxxx	xxxxxxxxxxxx
School Tax Payable #	xxxxxxxxxxxx	579,327.50
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	xxxxxxxxxxxx	2,479,787.50
Levy School Year July 1, 2013 - June 30, 2014	xxxxxxxxxxxx	5,981,751.00
Levy Calendar Year 2013	xxxxxxxxxxxx	
Paid	6,049,995.50	xxxxxxxxxxxx
Balance December 31, 2013	xxxxxxxxxxxx	xxxxxxxxxxxx
School Tax Payable #	511,083.00	xxxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	2,479,787.50	xxxxxxxxxxxx
	9,040,866.00	9,040,866.00

\* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE SCHOOL TAX**

	Debit	Credit
Balance January 1, 2013	85021-00 xxxxxxxxxxxx	
2013 Levy	81105-00 xxxxxxxxxxxx	
Interest Earned	xxxxxxxxxxxx	
Expenditures		xxxxxxxxxxxx
Balance December 31, 2013	85046-00	xxxxxxxxxxxx

# Must include unpaid requisitions.

**NOT REPLICATED**

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

# Must include unpaid requisitions.

# REGIONAL HIGH SCHOOL TAX

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

# Must include unpaid requisitions.

## COUNTY TAXES PAYABLE

	Debit		Credit
Balance January 1, 2013	XXXXXXXXXXXX		XXXXXXXXXXXX
County Taxes	XXXXXXXXXXXX		
Due County for Added and Omitted Taxes	XXXXXXXXXXXX		12,544.33
2013 Levy:	XXXXXXXXXXXX		XXXXXXXXXXXX
General County	XXXXXXXXXXXX		5,580,112.54
County Library	XXXXXXXXXXXX		791,424.72
County Health	XXXXXXXXXXXX		-
County Open Space Preservation	XXXXXXXXXXXX		272,788.14
Due County for Added and Omitted Taxes	XXXXXXXXXXXX		24,210.30
Paid	6,656,869.73		XXXXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXXXX		XXXXXXXXXXXX
County Taxes			XXXXXXXXXXXX
Due County for Added and Omitted Taxes	24,210.30		XXXXXXXXXXXX
	6,681,080.03		6,681,080.03

## SPECIAL DISTRICT TAXES

				Debit		Credit
Balance January 1, 2013		80003-06		XXXXXXXXXXXX		257.83
2013 Levy: (List Each Type of District Tax Separately - see Footnote)				XXXXXXXXXXXX		XXXXXXXXXXXX
Fire -	81108-00			XXXXXXXXXXXX		XXXXXXXXXXXX
Sewer -	81111-00			XXXXXXXXXXXX		XXXXXXXXXXXX
Water -	81112-00			XXXXXXXXXXXX		XXXXXXXXXXXX
Garbage -	81109-00			XXXXXXXXXXXX		XXXXXXXXXXXX
Special Improvement District No. 1			55,000.00	XXXXXXXXXXXX		XXXXXXXXXXXX
Total 2013 Levy			80003-07	XXXXXXXXXXXX		55,000.00
Paid			80003-08	55,000.00		XXXXXXXXXXXX
Balance December 31, 2013			80003-09	257.83		XXXXXXXXXXXX
				55,257.83		55,257.83

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

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

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

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

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

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

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

**RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID**

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

# STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,900,000.00	1,900,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government			-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	7,042,618.38	7,677,393.67	634,775.29
Added by N.J.S. 40A:4-87 (List on 17a)	1,414,257.00	1,414,257.00	-
Total Miscellaneous Revenue Anticipated	8,456,875.38	9,091,650.67	634,775.29
Receipts from Delinquent Taxes	-	8,499.45	8,499.45
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	16,685,462.34	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	-	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	16,685,462.34	17,163,185.78	477,723.44
	27,042,337.72	28,163,335.90	1,120,998.18

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxx	29,363,394.62
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	5,981,751.00	xxxxxxxxxx
Regional School Tax	-	xxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxx
County Taxes	6,644,325.40	xxxxxxxxxx
Due County for Added and Omitted Taxes	24,210.30	xxxxxxxxxx
Special District Taxes	55,000.00	xxxxxxxxxx
Municipal Open Space Tax		xxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxx	505,077.86
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxx	
Balance for Support of Municipal Budget (or)	17,163,185.78	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)		xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	29,868,472.48	29,868,472.48

\*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	25,628,080.72
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	1,414,257.00
Appropriated for 2013 (Budget Statement Item 9)	80012-03	27,042,337.72
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	27,042,337.72
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	27,042,337.72
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	25,340,521.29
Paid or Charged - Reserve for Uncollected Taxes	80012-09	505,077.86
Reserved	80012-10	1,154,937.37
Total Expenditures	80012-11	27,000,536.52
Unexpended Balances Canceled (see footnote)	80012-12	41,801.20

**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)

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		

NOT AVAILABLE

# RESULTS OF 2013 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues anticipated	xxxxxxxxxx	634,775.29
Delinquent Tax Collections	xxxxxxxxxx	8,499.45
	xxxxxxxxxx	
Required Collection of Current Taxes	80013-03	477,723.44
Unexpended Balances of 2013 Budget Appropriations	80013-04	41,801.20
Miscellaneous Revenue Not Anticipated	81113-	537,922.05
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	
Payments in Lieu of Taxes on Real Property	81120-	
Sale of Municipal Assets	xxxxxxxxxx	
Unexpended Balances of 2012 Appropriations Reserves	80013-05	1,063,164.40
Prior Years Interfunds Returned in 2013	80013-06	-
	xxxxxxxxxx	
	xxxxxxxxxx	
	xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxxxx	xxxxxxxxxx
Balance January 1, 2013	80013-07	2,479,787.50
Balance December 31, 2013	80013-08	2,479,787.50
Deficit in Anticipated Revenues:	xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	xxxxxxxxxx
Delinquent Tax Collections	80013-10	xxxxxxxxxx
	xxxxxxxxxx	
Required Collection on Current Taxes	80013-11	xxxxxxxxxx
Interfund Advances Originating in 2013	80013-12	123,804.23
Refund of Prior Year Revenue	40,938.53	xxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxx
	xxxxxxxxxx	xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx
Surplus Balance - To Surplus (Sheet 21)	80013-14	xxxxxxxxxx
	5,243,673.33	5,243,673.33



**SURPLUS - CURRENT FUND  
YEAR 2013**

	Debit	Credit
1. Balance January 1, 2013	80014-01 xxxxxxxxxxx	3,728,378.58
2.	xxxxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02 xxxxxxxxxxx	2,599,143.07
4. Amount Appropriated in the 2013 Budget - Cash	80014-03 1,900,000.00	xxxxxxxxxxx
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04 -	xxxxxxxxxxx
6.		xxxxxxxxxxx
7. Balance December 31, 2013	80014-05 4,427,521.65	xxxxxxxxxxx
	6,327,521.65	6,327,521.65

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

Cash	80014-06	7,556,019.71
Investments	80014-07	
Sub Total		7,556,019.71
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	3,168,882.01
Cash Surplus	80014-09	4,387,137.70
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16 383.95	
Deferred Charges #	80014-12 40,000.00	
Cash Deficit #	80014-13	
Total Other Assets	80014-14 40,383.95	
	80014-15 4,427,521.65	

\* 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>29,554,885.99</u>
2. Amount of Levy Special District Taxes		82113-00 \$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82102-00 \$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82103-00 \$ _____
		82104-00 \$ _____
5a. Subtotal 2013 Levy	\$ <u>29,554,885.99</u>	
5b. Reductions due to tax appeals **	\$ _____	
5c. Total 2013 Tax Levy		82106-00 \$ <u>29,554,885.99</u>
6. Transferred to Tax Title Liens		82107-00 \$ _____ 52.33
7. Transferred to Foreclosed Property		82108-00 \$ _____
8. Remitted, Abated or Canceled		82108-00 \$ <u>127,139.55</u>
9. Discount Allowed		82108-00 \$ _____
10. Collected in Cash:		82121-00 \$ <u>754,298.98</u>
In 2012	82122-00 \$ <u>28,514,061.05</u>	
In 2013 *	\$ _____	
R.E.A.P. Revenue		\$ _____
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00 \$ <u>95,034.59</u>	
Total To Line 14		82111-00 \$ <u>29,363,394.62</u>
11. Total Credits		\$ <u>29,490,586.50</u>
12. Amount Outstanding December 31, 2013		\$ <u>64,299.49</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	<u>99.35%</u> 82112-00	

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

14. <u>Calculation of Current Taxes Realized in Cash:</u>		
Total of Line 10		\$ <u>29,363,394.62</u>
Less: Reserve for Tax Appeals Pending		\$ _____
State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ <u>29,363,394.62</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 divided by \$1,500,000, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

\* Include overpayments applied as part of 2013 collections.  
 \*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 29,363,394.62
LESS: Proceeds from Accelerated Tax Sale	178,346.93
Net Cash Collected	\$ 29,185,047.69
Line 5c (sheet 22) Total 2013 Tax Levy	\$ 29,554,885.99
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	0.987486391

(2) Utilizing Tax Levy Sale

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

**NOT APPLICABLE**

**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	
2. Sr. Citizens Deductions Per Tax Billings	19,825.00	2,348.36
3. Veterans Deductions Per Tax Billings	74,650.00	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	750.00	xxxxxxxxxx
5. Sr. Citizens Deductions Allowed By Tax Collector 2012 Taxes	250.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	190.41
8. Sr. Citizens Deductions Disallowed By Tax Collector Prior Taxes	xxxxxxxxxx	500.00
9. Received in Cash from State	xxxxxxxxxx	92,052.28
10.		
11.		
12. Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	383.95
Due To State of New Jersey		xxxxxxxxxx
	95,475.00	95,475.00

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

Line 2	19,825.00
Line 3	74,650.00
Line 4	750.00
Sub - Total	95,225.00
Less: Line 7	190.41
To Item 10, Sheet 22	95,034.59

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

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxxx	80,000.00
Taxes Pending Appeals	xxxxxxxxxxx	xxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxxxxx	xxxxxxxxxxx
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		xxxxxxxxxxx
		xxxxxxxxxxx
Balance December 31, 2013	80,000.00	xxxxxxxxxxx
Taxes Pending Appeals*	xxxxxxxxxxx	xxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxxxxx	xxxxxxxxxxx

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

*Todd M. Surber*  
Signature of Tax Collector

T-1509                      2/7/14  
License #                      Date

**ACCELERATED TAX SALE - CHAPTER 99**

**Calculation To Utilize Proceeds In Current Budget As Deduction  
To Reserve For Uncollected Taxes Appropriation**

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ \_\_\_\_\_

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

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

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ \_\_\_\_\_

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

    Total \$ \_\_\_\_\_

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ \_\_\_\_\_

4. Cash Required \$ \_\_\_\_\_

5. Total Required at \_\_\_\_\_ % (items 4 + 6). \$ \_\_\_\_\_

6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_

**NOT APPLICABLE**

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit		Credit
1. Balance January 1, 2013	361,101.17		XXXXXXXXXX
A. Taxes	83102-00 360,429.61		XXXXXXXXXX
B. Tax Title Liens	83103-00 671.56		XXXXXXXXXX
2. Canceled:			XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX 1,448.43
B. Tax Title Liens	83106-00		XXXXXXXXXX
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX
B. Tax Title Liens	83109-00		XXXXXXXXXX
4. Added Taxes	83110-00 500.00		XXXXXXXXXX
5. Added Tax Title Liens	83111-00		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00	(1)	XXXXXXXXXX
B. Tax Title Liens - Transfers from Taxes	83107-00	-	XXXXXXXXXX
7. Balance Before Cash Payments			360,152.74
8. Totals			361,601.17
9. Balance Brought Down	360,152.74		XXXXXXXXXX
10. Collected:			8,499.45
A. Taxes	83116-00 8,499.45		XXXXXXXXXX
B. Tax Title Liens	83117-00 -		XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale	83118-00		XXXXXXXXXX
12. 2013 Taxes Transferred to Liens	83119-00 52.33		XXXXXXXXXX
13. 2013 Taxes	83123-00 64,299.49		XXXXXXXXXX
14. Balance December 31, 2013			416,005.11
A. Taxes	83121-00 415,281.22		XXXXXXXXXX
B. Tax Title Liens	83122-00 723.89		XXXXXXXXXX
15. Totals	424,504.56		424,504.56

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
 (Item No. 10 divided by Item No. 9) is **2.36%**

17. Item No. 14 multiplied by percentage shown above is **9,817.54** and represents the  
 maximum amount that may be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

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

**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
	-	-

**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
	-	-

Analysis of Sale of Property: \$ \_\_\_\_\_  
 \* Total Cash Collected in 2013 (84125-00) \_\_\_\_\_  
 Realized in 2013 Budget \_\_\_\_\_  
 To Results of Operation (Sheet 19) \_\_\_\_\_

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -**

**CURRENT, TRUST, AND GENERAL CAPITAL FUNDS**

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,  
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

	Caused By	Amount		Amount Resulting from 2013	Balance as at Dec. 31, 2013
		Dec. 31, 2012 per Audit Report	Amount in 2013 Budget		
1.	Emergency Authorization - Municipal*	\$ 365,000.00	\$ 365,000.00	\$ -	\$ -
2.	Emergency Authorization - Schools	\$	\$	\$	\$ -
3.		\$	\$	\$	\$ -
4.		\$	\$	\$	\$ -
5.		\$	\$	\$	\$ -
6.		\$	\$	\$	\$
7.		\$	\$	\$	\$
8.		\$	\$	\$	\$
9.		\$	\$	\$	\$
10.		\$	\$	\$	\$

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

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

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

**NOT APPLICABLE**

**JUDGMENTS 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.				\$	

**NOT APPLICABLE**



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

Sheet 30

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

NOT REPLICABLE

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

\_\_\_\_\_  
 Chief Financial Officer

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01 xxxxxxxxxx	16,410,000.00	
Issued	80033-02 xxxxxxxxxx	11,400,000.00	
Paid	80033-03 2,270,000.00	xxxxxxxxxx	
Outstanding, December 31, 2013	80033-04 25,540,000.00	xxxxxxxxxx	
	27,810,000.00	27,810,000.00	
2014 Bond Maturities - General Capital Bonds			
			\$ 2,400,000.00
2014 Interest on Bonds*	80033-06	\$ 815,021.46	

**ASSESSMENT SERIAL BONDS**

Outstanding January 1, 2013	80033-07 xxxxxxxxxx		
Issued	80033-08 xxxxxxxxxx		
Paid	80033-09 xxxxxxxxxx		
Outstanding, December 31, 2013	80033-10 -	xxxxxxxxxx	
2014 Bond Maturities - Assessment Bonds			
			\$
2014 Interest on Bonds*	80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			
		80033-13	\$ 815,021.46

**LIST OF BONDS ISSUED DURING 2013**

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds	600,000.00	11,400,000.00	8/14/2013	VAR
Total	600,000.00	11,400,000.00		
	80033-14	80033-15		



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2014 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

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

**TYPE I SCHOOL SERIAL BONDS**

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

**LIST OF BONDS ISSUED DURING 2013**

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

**2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

Outstanding  
Dec. 31, 2013

2014 Interest  
Requirement

1. Emergency Notes	80036-	\$	-	\$
2. Special Emergency Notes	80037-	\$		\$
3. Tax Anticipation Notes	80038-	\$		\$
4. Interest on Unpaid State & County Taxes	80039-	\$		\$
5.		\$		\$
6.		\$		\$

## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 1611 Various Improvements	2,540,000.00	06/19/12	1,500,000.00	08/27/14	1.00%	-	14,958.33	08/27/14
2. 1617 Various Improvements	2,000,000.00	12/18/12	1,900,000.00	08/27/14	1.00%	-	18,947.22	08/27/14
3. 1624 Beach Replenishment	3,500,000.00	05/07/13	3,100,000.00	08/27/14	1.00%	-	30,913.89	08/27/14
4. 1628 8th Street Field	3,000,000.00	05/21/13	2,850,000.00	08/27/14	1.00%	-	28,420.83	08/27/14
5. 1576 Sanitary Sewer Improvements Phase III	3,650,000.00	03/12/13	3,500,000.00	03/12/14	1.25%	-	43,628.47	03/12/14
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>			<b>12,850,000.00</b>			-	<b>136,868.75</b>	

Sheet 33

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.

(Do not crowd - add additional sheets)

\*\* 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

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 Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			-	-		-	-	

NOT APPLICABLE

Sheet 34

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".

80051-01

80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

NOT A PRINCIPAL

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Prior Year Encumbrances Canceled	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
1519 - Various Capital Improvements	36,309.23	20,000.00		315,979.79	315,249.79		37,039.23	20,000.00
1526 Demolition of Seaport Pier	5,447.10	50,000.00		-	-	-	5,447.10	50,000.00
1534 Various Capital Improvements	176,026.37	-		16,728.53	23,642.86		169,112.04	
1541 Acquisition of Property	17,850.00	332,000.00		-			17,850.00	332,000.00
1553 Sanitary Sewer Improvements Phase II	-	23,967.36		-	22,143.27		1,824.09	
1562 Various Improvements	54,933.72	45,000.00		77,692.37	82,046.63		50,579.46	45,000.00
1571 Acquisition of Property	7,298.15	-		-	-	-	7,298.15	-
1576 Sanitary Sewer Improvements Phase III	-	293,639.59		2,470,869.24	1,667,009.30	-	947,499.53	150,000.00
1580 Storm Drainage Improvements and Beach Replenishment	104,049.46	931,250.00		35,255.69	166,011.12	-		904,544.03
1600 Various Improvements	506,823.40	-		152,168.82	617,153.95		41,838.27	
1611 Various Improvements	-	1,281,998.22		709,477.72	1,421,670.18		256,805.76	313,000.00
1617 Various Improvements	100,000.00	1,900,000.00		-	1,315,354.57		684,645.43	
1434 - Various Improvements	-	-		5,709.33			5,709.33	
1473 - Various Improvements				228.39			228.39	
1546 Utility Reconstruction 12th Avenue				4,661.61	3,708.27		953.34	
Page Total	1,008,737.43	4,877,855.17	-	3,788,771.49	5,633,989.94	-	2,226,830.12	1,814,544.03

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.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Prior Year Encumbrances Canceled	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Total From Page 35	1,008,737.43	4,877,855.17	-	3,788,771.49	5,633,989.94	-	2,226,830.12	1,814,544.03
1624 Beach Replenishment	-	-	3,100,000.00		3,023,184.50		76,815.50	225,000.00
1632 Security Equipment	-	-	225,000.00		218,831.61		6,168.39	
1628 8th Street Field	-	-	2,850,000.00		2,763,109.00		86,891.00	
Page Total								
Grand Total 70000-	1,008,737.43	4,877,855.17	6,175,000.00	3,788,771.49	11,639,115.05	-	2,396,705.01	2,039,544.03

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

Sheet 35a





**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2013**

	Debit	Credit
Balance January 1, 2013	80029-01	578,532.37
Premium on Sale of Bonds Notes	xxxxxxxxxx	156,218.70
Funded Improvement Authorizations Canceled	xxxxxxxxxx	-
Appropriated to Finance Improvement Authorizations	80029-02	225,000.00
Appropriated to 2013 Budget Revenue	80029-03	xxxxxxxxxx
Balance December 31, 2013	80030-04	734,751.07
	734,751.07	734,751.07

**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 Requirements \$ \_\_\_\_\_
  
5. Total of 3 and 4 - Gross Appropriation \$ \_\_\_\_\_
  
6. Less Amount of Special Trust Fund to \$ \_\_\_\_\_
  
7. Net Appropriation Required \$ \_\_\_\_\_

**NOT APPLICABLE**

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

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

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

**MUNICIPALITIES ONLY**  
**IMPORTANT !!**

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

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

- A.
1. Total Tax Levy for the Year 2013 was \$ 29,554,885.99
  2. Amount of Item 1 Collected in 2013 (\*) \$ 29,363,394.62
  3. Seventy (70) percent of Item 1 \$ 20,688,420.19
- (\*) 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 appropriations for operating purpose 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: = \$ \_\_\_\_\_
  3. Cash Deficit 2013 **NOT APPLICABLE** = \$ \_\_\_\_\_
  4. 4% of 2013 Tax Levy for all purposes: Levy -- \$ \_\_\_\_\_ = \$ \_\_\_\_\_

	2012	2013	Total
E. <u>Unpaid</u>			
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ 24,210.30	\$ 24,210.30
3. Amounts due Special Districts	\$ _____	\$ 257.83	\$ 257.83
4. Amount due School Districts for Local School Tax	\$ _____	\$ 511,083.00	\$ 511,083.00

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2013

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from 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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1, 1a, & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, 3a, & 3b.	Trial Balance-Current Fund
4.	Trial Balance-Public Assistance Fund
5.	Trial Balance-Federal and State Funds
6 & 6b.	Trial Balance-Trust Funds/ Schedule of Trust Fund Deposits and Reserves
6a.	Municipal Public Defender -- P.L. 1997, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance-Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax-Municipal Open Space Tax
14.	Regional School Tax-Regional High School Tax
15.	County Taxes Payable-Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2013 Operation-Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2013
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds In Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments-Current
29.	Emergency-Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems; Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31 & 31a.	Summary Statement of Debt Service Requirements-Municipal (or County)
32.	Summary Statement of Debt Service Requirements-School-Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34 & 34a.	Debt Service for Assessment Notes/ Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2013
38.	General Capital Surplus; Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
UTILITIES ONLY	
40.	Instructions
41 & 55.	Trial Balance-Utility Fund
42 & 56.	Trial Balance-Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2013 Utility Operations
46 & 60.	Results of Operation, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments-Utility
49 & 63.	Summary Statement of Debt Service Requirements
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50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2013; Utility Capital Surplus