

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015 (UNAUDITED)

POPULATION LAST CENSUS 4,041
NET VALUATION TAXABLE 2011 2,694,567,728
MUNICODE 0507

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2016
MUNICIPALITIES - FEBRUARY 10, 2016

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 _____ of NORTH WILDWOOD, County of CAPE MAY

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) ~~[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, TODD N. BURKEY, am the Chief Financial Officer, License # N-0910, of the CITY of NORTH WILDWOOD, County of CAPE MAY 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, 2015, 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, 2015.

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, 2015 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/2015 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)

Certified by me

this 2nd day of February, 2016

OCEAN CITY, NJ 08226
(Address)

609-399-6333
(Phone Number)

609-399-3710
(Fax Number)

**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 2015 as required under N.J.A.C. 5:23-4.17.

Printed name: Patrick J. Malia
Signature: Patrick J. Malia
Certificate #: 5980
Date: 2/5/2016

**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 Extraordinary Aid for 2016

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: 2/5/16

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, 2015

	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>530,989.05</u>	\$ <u>200,702.35</u>	\$ _____

Type of Audit required by Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Requirements) and OMB 15-08.

_____ Single Audit

_____ Program Specific Audit

 x 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 Title 2 U.S. Code of Federal Regulations(CFR) OMB 15-08. (Uniform Guidance) and OMB 15-08. The single audit threshold has been been increased to \$750,000 beginning with Fiscal Year ending after 1/1/15. Expenditures are defined in Title 2 U.S. Code of Federal Regulations (CFR) (Uniform Guidance).

- (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.

Todd Bunker
Signature of Chief Financial Officer

2/5/16
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 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 _____ **CITY** _____ of _____ **NORTH WILDWOOD** _____, County of _____ **CAPE MAY** _____ during the year 2015 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, 2015

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ _____ Reval in progress _____

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, 2015**

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

Title of Account	Debit	Credit
CASH & INVESTMENTS	9,697,634.35	
INVESTMENT IN BAN		
DUE FROM STATE - VETERANS AND SENIOR CITIZENS	186.98	
TAXES RECEIVABLE:		
PRIOR	420,536.89	
CURRENT	27,173.45	
SUB-TOTAL	447,710.34	
TAX TITLE LIENS RECEIVABLE	6,618.22	
PROPERTY ACQUIRED FOR TAXES	-	
INTERFUNDS:		
DUE FROM TRUST OTHER	15,031.05	
DUE FROM ANIMAL CONTROL TRUST	1,268.80	
DUE FROM ASSESSMENT OTHER	304.95	
REVENUE ACCOUNTS RECEIVABLE	-	
DEFERRED CHARGES		
SPECIAL EMERGENCY	300,000.00	
EMERGENCY	-	
DEFERRED SCHOOL TAX	2,479,787.50	
Page Subtotal	12,948,542.19	-

(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, 2015**

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

Title of Account	Debit	Credit
APPROPRIATION RESERVES		1,580,160.86
ENCUMBRANCES PAYABLE		155,522.53
DUE TO STATE - VETS AND SENIOR CITIZENS		-
SEWER OVERPAYMENTS		19,649.26
TAX OVERPAYMENTS		2,999.94
PREPAID TAXES		815,283.16
PAYROLL TAXES PAYABLE		3,702.63
INTERFUNDS:		
DUE TO GENERAL CAPITAL FUND		-
DUE TO TRUST - POAA		424.00
DUE TO FEDERAL AND STATE GRANT FUND		169,750.83
DUE TO GWTIDA		421,400.00
DUE TO STATE - MARRIAGE LICENSES		100.00
LOCAL SCHOOL TAX PAYABLE		829,672.30
DUE TO COUNTY - ADDED & OMITTED TAXES		6,564.71
DUE TO SPECIAL DISTRICT		257.83
DUE TO STATE - DOG LICENSES		-
DUE TO TOURISM		162.00
RESERVE FOR 1.85% ROOM TAX		268,247.28
RESERVE FOR REVALUATION		40,518.50
RESERVE FOR HEREFORD PARK IMPROVEMENTS		9,001.00
RESERVE FOR STATE TAX APPEALS		80,000.00
SUBTOTAL		4,403,416.83 "C"
RESERVE FOR RECEIVABLES		470,933.36
DEFERRED SCHOOL TAX PAYABLE		2,479,787.50
FUND BALANCE		5,594,404.50
	12,948,542.19	12,948,542.19

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - SUMMARY CURRENT FUND AND STATE AND FEDERAL GRANTS AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Cash 85001	9,697,634.35	
Investment in BAN	-	
Taxes Receivable 85002	447,710.34	
Tax Title Liens 85003	6,618.22	
Foreclosed Property 85004	-	
Other Receivables 85007	270,071.99	
State and Federal Grants Receivable 85006	1,398,039.55	
Emergencies and Deferred Charges 85005	300,000.00	
Deferred School Tax	2,479,787.50	
<hr/>		
Total Assets 85008	14,599,861.95	
<hr/>		
Cash Liabilities 85009		6,054,736.59
Reserve for Receivables 85010		470,933.36
Fund Balance 85011		5,594,404.50
Deferred School Tax Payable		2,479,787.50
<hr/>		
Total Liabilities, Reserve and Fund Balance 85012		14,599,861.95
<hr/>		

**POST CLOSING
TRIAL BALANCE -- TRUST FUNDS
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2015**

Title of Account	Debit	Credit
DOG LICENSE TRUST FUND:		
CASH	1,970.00	
DUE TO CURRENT FUND		1,268.80
DUE TO STATE - DOG		1.20
RESERVE FOR DOG FUND EXPENDITURES		700.00
TOTALS - DOG TRUST	1,970.00	1,970.00
OTHER TRUSTS:		
CASH & INVESTMENTS	2,468,943.91	
INTERFUNDS:		
DUE FROM/TO CURRENT FUND		17,840.39
DUE TO GRANT FUND		78,893.35
RESERVE FOR UCC THIRD PARTY		523,183.40
RESERVE FOR UEZ 2ND GENERATION FUNDS		15,000.00
RESERVE FOR LIFEGUARD PENSION		284,298.42
RESERVE FOR DEVELOPER'S ESCROW		344,377.38
RESERVE FOR MUNICIPAL PARKING IMPROVEMENTS		8,087.56
RESERVE FOR FIRE PREVENTION FUND		55,737.39
RESERVE FOR TTL REDEMPTIONS		30,563.58
RESERVE FOR TAX SALE PREMIUMS		793,783.26
RESERVE FOR SMALL CITIES ESCROW		39,862.08
RESERVE FOR TOURISM DEVELOPMENT		27,565.78
RESERVE FOR RECREATION		78,836.84
RESERVE FOR FLEX SAVINGS		375.40
RESERVE FOR POAA		26,041.07
RESERVE FOR PUBLIC DEFENDER		11,314.52
RESERVE FOR MUNICIPAL ALLIANCE		16,969.91
RESERVE FOR DARE		1,352.66
RESERVE FOR FORFEITED PROPERTY		9,082.57
RESERVE FOR OFF DUTY POLICE		2,618.34

(Do not crowd - add additional sheets)

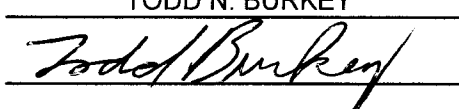
**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION
Public Law 1998, C. 256**

Municipal Public Defender Expended Prior Year 2014 ;	(1)	\$	9,000.00	
			x	25%
	(2)	\$	2,250.00	
 Municipal Public Defender Trust Cash Balance December 31, 2015 ;	 (3)	 \$	 11,314.52	

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 08646)

Amount in excess of the amount expended: $3 - (1 + 2) =$ \$ 4,564.52

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:	<u></u>
Certificate # :	N-0910
Date:	<u>2/5/16</u>

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2014 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2015
1. <u>Animal Control Expenditures</u>	\$ 424.00	\$ 276.00		\$ 700.00
2. <u>Lifeguard Pension Fund</u>	293,789.47	37,219.41	46,710.46	284,298.42
3. <u>TTL Redemptions</u>	77,852.55	865,168.86	912,457.83	30,563.58
4. <u>TTL Premiums</u>	736,983.26	539,363.25	482,563.25	793,783.26
5. <u>Small Cities</u>	2,093.81	41,343.27	3,575.00	39,862.08
6. <u>Tourism Development</u>	34,785.48	39,033.00	46,252.70	27,565.78
7. <u>Recreation</u>	10,904.21	176,557.40	108,624.77	78,836.84
8. <u>POAA</u>	23,221.07	2,820.00	-	26,041.07
9. <u>Public Defender</u>	10,664.52	650.00		11,314.52
10. <u>Municipal Alliance</u>	12,820.30	26,874.74	22,725.13	16,969.91
11. <u>Hereford Lighthouse</u>	1,127.49			1,127.49
12. <u>DARE</u>	1,476.43	500.00	623.77	1,352.66
13. <u>Forfeited Property</u>	6,582.57	2,500.00	-	9,082.57
14. <u>Developers Deposits Escrow</u>	326,514.91	68,816.25	50,953.78	344,377.38
15. <u>Fire Prevention Fund</u>	17,562.58	40,120.74	1,945.93	55,737.39
16. <u>Municipal Parking Improvements</u>	63.82	8,023.74	-	8,087.56
17. <u>UEZ 2nd Generation Funds</u>	15,000.00			15,000.00
18. <u>Memorials/Beautification Enhanc.</u>	118,000.57	25,350.00	44,405.05	98,945.52
19. <u>UCC Third Party</u>	369,028.80	330,205.00	176,050.40	523,183.40
20. <u>Off Duty Police</u>	2,618.34			2,618.34
21. <u>Recreation Junior Lifeguards</u>	1,491.00	3,985.00	2,389.00	3,087.00
22. <u>Flex Savings</u>	375.40	260.00	260.00	375.40
23. _____				-
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals	\$ 2,063,380.58	\$ 2,209,066.66	\$ 1,899,537.07	\$ 2,372,910.17

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, 2014	RECEIPTS				Cancellations	Disbursements	Balance Dec. 31, 2015
		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	304.95		63.41					368.36
Trust Surplus	15,517.26							15,517.26
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessments Receivable	(3,218.35)							(3,218.35)
Reserve for Assessments & Liens	3,218.35							3,218.35
Due to General Capital Fund								-
	15,822.21	-	63.41	-	-	-	-	15,885.62

*Show as red figure

POST CLOSING TRIAL BALANCE -- GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	13,103,638.17	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	13,103,638.17
CASH	277,174.76	
DUE FROM FEDERAL AND STATE GRANT FUND	-	
DUE FROM CURRENT FUND	-	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	34,207,108.61	
UNFUNDED	22,713,638.17	
ENCUMBRANCES PAYABLE		633,776.44
GENERAL SERIAL BONDS PAYABLE		20,520,000.00
BOND ANTICIPATION NOTES PAYABLE		9,610,000.00
NJEIT LOANS PAYABLE		1,653,544.27
GREEN TRUST LOAN PAYABLE		64,270.10
USDA LOANS PAYABLE		11,969,294.24
IMPROVEMENTS AUTHORIZATIONS:		
FUNDED		224,054.44
UNFUNDED		10,509,199.24
DUE TO FEDERAL & STATE GRANT FUND		4,636.03
RESERVE TO PAY DEBT SERVICE		1,201,792.78
CAPITAL IMPROVEMENT FUND		210,130.00
FUND BALANCE		597,224.00
	70,301,559.71	70,301,559.71

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2015

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	279,780.62	9,687,378.16	269,524.43	9,697,634.35
Trust - Assessment		15,885.62		15,885.62
Trust - Dog License		1,970.00		1,970.00
Trust - Other	3,688.53	2,497,079.85	31,824.47	2,468,943.91
Capital - General		277,174.76		277,174.76
Utility - Assessment Trust				
Public Assistance **		-	-	-
Total	283,469.15	12,479,488.39	301,348.90	12,461,608.64

* 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, 2015.

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 passbook at December 31, 2015.

All "Certificates of Deposits", 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: RMA - CR 00393

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2015	2015 Budget Revenue Realized	Received	Adjusted	Canceled	Balance Dec. 31, 2015
NJ TRANSPORTATION TRUST						
2013 - West 17th Avenue	38,569.25					38,569.25
2015 - 15th Avenue	-	175,000.00				175,000.00
NJDOT - Transportation Enhancement Program	622,000.00		129,000.00			493,000.00
L&PS - Click It or Ticket	944.88					944.88
L&PS - Think Safety - Pedestrian Safety Mobilization	2,145.29					2,145.29
Office of Emergency Management - EMAA	-	5,000.00	5,000.00			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Totals	663,659.42	180,000.00	134,000.00	-	-	709,659.42

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)**

Grant	Balance Jan. 1, 2015	2015 Budget Revenue Realized	Received	Adjusted	Canceled	Balance Dec. 31, 2015
FEMA - Assistance to Firefighters Grant	111,071.00	-				111,071.00
Small Cities CDBG - 2011 Comm Center ADA Improvements	67,845.00					67,845.00
Small Cities CDBG - ADA - 2013	10,418.00					10,418.00
Small Cities - Housing Rehab -2013	220,522.00		220,522.00			-
2015 Small Cities CDBG (TITLE DCA)	-	400,000.00	365,982.00			34,018.00
2015 Small Cities CDBG - ADA	-	400,000.00				400,000.00
Hereford Lighthouse - ISTE A 2008	65,028.13					65,028.13
Totals	1,138,543.55	980,000.00	720,504.00	-	-	1,398,039.55

Sheet
10a

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations			Expended	Prior Year Encumbrances Canceled	Canceled	Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Hereford Lighthouse ISTEA 2006	-				2,099.39	2,099.39		
COPS in Shops	13,868.62	3,808.92						17,677.54
COPS in Schools	41,634.73							41,634.73
Office of Emergency Management - EMAA	-		5,000.00					5,000.00
Edward Byrne Memorial Just. Assist. Grant	25.03							25.03
Economic Impact Initiative Grant	3,695.37				940.66	940.66		3,695.37
Small Cities CDBG-Comm Ctr ADA Improvements	114,470.16							114,470.16
Small Cities CDBG-ADA Improvements	80,000.00							80,000.00
Small Cities Housing Rehab - 2013	127,833.00				127,949.00	19,904.00		19,788.00
2015 Small Cities CDBG - ADA	-		400,000.00		400,000.00			-
2015 Small Cities CDBG (TITLE DCA)	-		400,000.00					400,000.00
FEMA - Assistance to Firefighters	12,083.00							12,083.00
								-
								-
								-
Totals	393,609.91	3,808.92	805,000.00	-	530,989.05	22,944.05	-	694,373.83

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations			Expended	Prior Year Encumbrances Canceled	Canceled	Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
2006 Traffic Safety Grant	3,000.00							3,000.00
Clean Communities	88,326.83	30,173.40						118,500.23
Drunk Driving Enforcement Fund	35,138.50	24,109.53			27,106.44	21.50		32,163.09
Recycling Tonnage Grant	48,314.68							48,314.68
Body Armor Grant - 2014	1,484.00				1,484.00			-
NJDOT Enhancement Program	622,000.00				172,000.00			450,000.00
Alcohol Education & Rehabilitation	11,241.78							11,241.78
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
NJ Transportation Trust Fund :								
FY 2009 Aid - Maryland Avenue	-				111.91	111.91		-
FY 2015 Aid - 15th Avenue			175,000.00					175,000.00
Totals	1,211,115.70	58,091.85	980,000.00	-	731,691.40	23,077.46	-	1,540,593.61