

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

POPULATION LAST CENSUS 12,373
NET VALUATION TAXABLE 2013 2,186,232,405
MUNICODE 0511

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2014
MUNICIPALITIES - FEBRUARY 10, 2014

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

 TOWNSHIP of UPPER , 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 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature Leon P. Costello, CPA
Title RMA # 393

(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, **Barbara Spiegel** , am the Chief Financial Officer, License # **N-0816** , of the **TOWNSHIP** of **UPPER** , 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, 2013, 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 *Barbara Spiegel*
Title *CFO*
Address *2100 Tuckahoe Rd., Petersburg, NJ*
Phone Number *609-628-2011*
Fax Number *609-628-3092*

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 TOWNSHIP of UPPER as of December 31, 2013 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/2013 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and 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:

Certified by me

this 24th day of January, 2014

Leon P. Costello, CPA
(Registered Municipal Accountant)

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


1535 HAVEN AVENUE
(Address)

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 2013 as required under N.J.A.C. 5:23-4.17.

Printed name: Edward Kenney
Signature: 
Certificate #: 3204
Date: 2-6-14

**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 a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
10. The municipality has not applied for Extraordinary Aid for 2013

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: _____ TOWNSHIP OF UPPER _____

Chief Financial Officer: _____ Barbara Spiegel _____

Signature: _____ *Barbara Spiegel* _____

Certificate #: _____ N-0816 _____

Date: _____ 2/6/14 _____

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: _____

21-6001324

Fed I.D. #

TOWNSHIP OF UPPER

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	\$ _____	\$ <u>143,199.85</u>	\$ _____

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


_____ Single Audit

_____ Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 24, 1998) and OMB 04-04. 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

2/6/14

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 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 the TOWNSHIP of UPPER 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 Leon P. Costello, CPA
Title RMA # 393

(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 2013 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 \$ 2,155,014,300 *

* Final tax list for 2014 will not be completed until Feb 11, 2014. Please note this is a estimated number. A final number can be given on or after Feb 12, 2014

Murray McVey
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF UPPER
MUNICIPALITY

CAPE MAY
COUNTY

10

AS AT DECEMBER 31, 2013

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

[illegible]

(Do not crowd - add additional sheets)

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT"D)
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		1,427,512.02
ENCUMBRANCES PAYABLE		289,243.44
PAYROLL TAXES PAYABLE		564.44
TAX OVERPAYMENTS		25,769.95
PREPAID TAXES		334,989.25
DUE TO COUNTY ADDED AND OMITTED		12,779.32
DUE TO STATE:		
MARRIAGE LICENSES & CIVIL UNIONS		400.00
DCA FEES		2,819.00
VETERANS AND SENIOR CITIZENS		28,294.99
HUNTING LICENSES		543.50
DOG LICENSE FEES		5.40
INTERFUNDS:		
DUE TO ANIMAL CONTROL		755.21
DUE TO GRANT FUND		325,878.94
DUE TO GENERAL CAPITAL		1,710,227.82
LOCAL SCHOOL TAX PAYABLE		4,106,943.00
RESERVE FOR CAPITAL PROJECTS FUND		528,628.52
RESERVE FOR STATE TAX APPEALS		9,303.00
Subtotal		8,804,657.80 "C"
RESERVE FOR RECEIVABLES		3,320,164.95
DEFERRED SCHOOL TAX	7,300,000.00	
DEFERRED SCHOOL TAX PAYABLE		7,300,000.00
FUND BALANCE		1,064,370.93
TOTALS	20,489,193.68	20,489,193.68

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - SUMMARY CURRENT FUND AND
STATE AND FEDERAL GRANTS
AS AT DECEMBER 31, 2013**

Sheet 3b

AS AT DECEMBER 31, 2013

NOT APPLICABLE

*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

[illegible]

(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	8,526.31	
DUE FROM CURRENT FUND	755.21	
RESERVE FOR DOG FUND EXPENDITURES		9,281.52
TOTALS - DOG TRUST	9,281.52	9,281.52
OTHER TRUSTS:		
CASH & INVESTMENTS	1,633,802.27	
DUE FROM GRANT FUND	228,595.08	
INTERFUNDS:		
DUE TO CURRENT		172.02
RESERVES:		
TTL REDEMPTION		-
PREMIUMS		100,800.00
FIRE SAFETY		12,114.40
RECYCLING		679,417.90
DEVELOPERS' ESCROW		43,940.28
SICK PAY		427,540.68
CLIENT FUNDS ESCROW		98,806.16
PLANNING BOARD ESCROW		14,602.41
MUNICIPAL ALLIANCE		12,215.09
RECREATION DEVELOPERS' ESCROW		21,172.84
UNEMPLOYMENT		63,547.31
LANDFILL CLOSURE FUND		33,142.53
AFFORDABLE HOUSING TRUST FUND		354,468.15
UT CAFETERIA FUND		457.58
	1,871,678.87	1,871,678.87

(Do not crowd - add additional sheets)

AS AT DECEMBER 31, 2013

1,871,678.87

1,871,678.87

Sheet 6.1

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

Municipal Public Defender Expended Prior Year 2012; (1) \$ _____
x _____ 25%
(2) \$ _____

Municipal Public Defender Trust Cash Balance December 31, 2013; (3) \$ _____

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

Amount in excess of the amount expended $3 - (1 - 2) =$ \$ _____

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: _____

Signature: _____

Certificate # : _____

Date: _____

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	\$ 10,477.52	\$ 4,136.47	\$ 5,332.47	\$ 9,281.52
2. Fire Safety	12,114.40			12,114.40
3. Unemployment Compensation	58,738.09	35,671.12	30,861.90	63,547.31
4. Developers' Escrow	43,940.28			43,940.28
5. Client Funds Escrow	193,362.42	16,637.39	111,193.65	98,806.16
6. Landfill Closure Fund	32,994.24	148.29		33,142.53
7. Planning Board Escrow	33,499.91	23,490.00	42,387.50	14,602.41
8. Recycling	607,801.89	71,616.01		679,417.90
9. Recreation Fund	21,172.84			21,172.84
10. Municipal Alliance	10,027.65	8,072.06	5,884.62	12,215.09
11. Sick Pay	410,911.93	31,033.85	14,405.10	427,540.68
12. Deposit for Premiums	27,000.00	140,800.00	67,000.00	100,800.00
13. Deposits for Tax Title Lien Certs	352.20	195,159.04	195,511.24	-
14. Affordable Housing Trust Fund	371,831.57	127,725.58	145,089.00	354,468.15
15. UT Cafeteria Fund	958.38	3,551.62	4,052.42	457.58
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals	\$ 1,835,183.32	\$ 658,041.43	\$ 621,717.90	\$ 1,871,506.85

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 Serial Bond Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx

*Show as red figure

AS AT DECEMBER 31, 2013

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	9,115.68	9,169,660.46	59,747.41	9,119,028.73
Trust - Assessment				
Trust - Dog License		8,528.25	1.94	8,526.31
Trust - Other		1,634,134.04	331.77	1,633,802.27
Capital - General				
Water - Operating				
Water - Capital				
Utility - Assessment Trust				
Public Assistance **				
Garbage District				
Total	9,115.68	10,812,322.75	60,081.12	10,761,357.31

* 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

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 passbook at December 31, 2013.

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 # 393

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Ocean City Home Bank:	
Landfill Closure CD 981059868	33,142.53
Cape Bank:	
Operating (Checking) Account 57-100164-3	5,166.63
Operating (Savings) Account 57-100165-0	6,742,237.73
Current Fund 57-100162-7	1,868,042.47
Online Tax Collection Account 57-100176-7	2,335.05
Res for Capital Projects Fund 57-100166-8	423,113.21
Payroll Account 57-100163-5	52,274.30
Fish and Game Account 57-100183-3	967.62
UT Clerk's Election Account 57-100182-5	402.96
UT Ambulance 57-100167-6	75,120.49
UT Cafeteria Fund 57-100181-7	457.74
Dog Trust 57-100173-4	8,528.25
Special/Premium Account 57-100184-1	100,950.62
Fire Safety 57-100174-2	12,117.06
Recycling Account 57-100179-1	450,923.29
PB/ZB Escrow Account 57-100177-5	14,680.83
Accumulated Sick Leave 57-100168-4	53,534.67
Account Sick Leave II 57-100169-2	374,036.54
Developers' Escrow II Account 57-100172-6	43,949.91
MAC Trust 57-100175-9	12,340.80
Recreation Fund Developers 57-100178-3	21,178.43
SUCI Trust 57-100180-9	63,547.31
Affordable Housing Trust Fund 57-100170-0	354,468.15
Client Fund Primary Account - Various	81,206.60
PNC Bank:	
Thomas Tower Esc Acct 80-1059-3424	17,599.56
	10,812,322.75

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.

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

[illegible]

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 Jan. 1, 2013	2013 Budget Revenue Realized	Received	Cancelled		Balance Dec. 31, 2013
Municipal Alliance	53,023.87	25,531.00	26,146.49			52,408.38
Main Street Aerial Suppression Program	86.00					86.00
Clean Communities	296.53					296.53
NJ Transportation Trust	-	150,000.00	112,500.00			37,500.00
NJ Hazardous Site Remediation	-	94,935.00				94,935.00
Totals	53,406.40	270,466.00	138,646.49	-	-	185,225.91

MUNICIPALITIES AND COUNTIES

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Cancelled		Balance Dec. 31, 2013
						-
						-
Totals	53,406.40	270,466.00	138,646.49	-	-	185,225.91

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Expended			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87				
Clean Communities	4,711.60		34,224.36	33,145.82			5,790.14
Drunk Driving Enforcement Fund	125.68						125.68
NJ Hazardous Site Remediation	-	94,935.00		79,678.50			15,256.50
Municipal Alliance	25,788.91	31,914.00		30,375.53			27,327.38
NJ Office of Emergency Management	10,000.00						10,000.00
Main Street Market Assessment	86.00						86.00
NJ Transportation Trust	-	150,000.00					150,000.00
Totals	40,712.19	276,849.00	34,224.36	143,199.85	-	-	208,585.70

FEDERAL AND STATE GRANTS (cont'd)

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Cancelled		Balance Dec. 31, 2013
		Budget	Appropriation By 40A.4-87					
Totals	40,712.19	276,849.00	34,224.36		143,199.85	-		208,585.70

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					
Clean Communities								-
			34,224.36		34,224.36			
Emergency Management	10,000.00				5,000.00			15,000.00
Totals	10,000.00	-	34,224.36	-	39,224.36	-	-	15,000.00

***LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	3,883,280.00
School Tax Deferred			
(Not in excess of 50% of Levy - 2012 - 2013)	85002-00	XXXXXXXXXX	7,300,000.00
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXX	22,813,891.00
Levy Calendar Year 2013		XXXXXXXXXX	
Paid		22,590,228.00	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	4,106,943.00	XXXXXXXXXX
School Tax Deferred			
(Not in excess of 50% of Levy - 2013 - 2014)	85004-00	7,300,000.00	XXXXXXXXXX
		33,997,171.00	33,997,171.00

* 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 TAX

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

NOT APPLICABLE

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (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.	-	-

REGIONAL HIGH SCHOOL TAX

	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.	-	-

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	-
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	10,320.23
2013 Levy:		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	4,061,597.89
County Library	80003-04	XXXXXXXXXX	575,913.75
County Health		XXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXX	198,507.50
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	12,779.32
Paid		4,846,339.37	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
County Taxes		-	XXXXXXXXXX
Due County for Added and Omitted Taxes		12,779.32	XXXXXXXXXX
		4,859,118.69	4,859,118.69

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2013	80003-06		XXXXXXXXXX	-
2013 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXXXX	XXXXXXXXXX
Fire - 4 Districts	81108-00	1,527,669.00	XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111-00		XXXXXXXXXX	
Water -	81112-00		XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109-00		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy	80003-07		XXXXXXXXXX	1,527,669.00
Paid	80003-08		1,527,669.00	XXXXXXXXXX
Balance December 31, 2013	80003-09		-	XXXXXXXXXX
			1,527,669.00	1,527,669.00

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	XXXXXXXXXX	
State Library Aid Received in 2013	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2013	80004-10		

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,175,000.00	1,175,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	7,900,119.00	8,067,520.63	167,401.63
Added by N.J.S. 40A:4-87 (List on 17a)	34,224.36	34,224.36	-
Total Miscellaneous Revenue Anticipated 80103-	7,934,343.36	8,101,744.99	167,401.63
Receipts from Delinquent Taxes 80104-	560,000.00	542,760.65	(17,239.35)
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	2,051,327.50	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation 80107-	2,051,327.50	2,170,497.57	119,170.07
	11,720,670.86	11,990,003.21	269,332.35

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxx	30,448,767.53
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax 80109-00	22,813,891.00	xxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxx
County Taxes 80111-00	4,836,019.14	xxxxxxxx
Due County for Added and Omitted Taxes 80112-00	12,779.32	xxxxxxxx
Special District Taxes 80113-00	1,527,669.00	xxxxxxxx
Municipal Open Space Tax 80120-00	-	xxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxx	912,088.50
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	2,170,497.57	xxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxx	
*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.	31,360,856.03	31,360,856.03

STATEMENT OF GENERAL BUDGET REVENUES 2013
(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

[illegible]

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature:

matching funds have been provided if appli

Barbara Spiegel

Sheet 17a

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	11,686,446.50
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	34,224.36
Appropriated for 2013 (Budget Statement Item 9)	80012-03	11,720,670.86
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	750,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	12,470,670.86
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	12,470,670.86
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	10,131,018.11
Paid or Charged - Reserve for Uncollected Taxes	80012-09	912,088.50
Reserved	80012-10	1,427,512.02
Total Expenditures	80012-11	12,470,618.63
Unexpended Balances Canceled (see footnote)	80012-12	52.23

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		

RESULTS OF 2013 OPERATIONS

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	167,401.63
Delinquent Tax Collections	80013-02	XXXXXXXXXX	
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	119,170.07
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	52.23
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	269,226.11
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2012 Appropriations Reserves	80013-05	XXXXXXXXXX	344,980.57
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	5,447.93
Prior Year Void Checks		XXXXXXXXXX	
Excess Non-Budget Revenue - Current Tax Collections		XXXXXXXXXX	-
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013-07	7,300,000.00	XXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXX	7,300,000.00
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10	17,239.35	XXXXXXXXXX
			XXXXXXXXXX
Required Collection on Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2013	80013-12	150.62	XXXXXXXXXX
			XXXXXXXXXX
Prior Year Vets & Senior Citizens Disallowed		2,619.54	XXXXXXXXXX
Refund of Prior Year Revenue			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	886,269.03	XXXXXXXXXX
		8,206,278.54	8,206,278.54

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
W/C Employee Reimbursement	16,582.39
Tax Collector Miscellaneous	270.81
2% Admin Fee - Vets & Seniors	3,022.61
Restitution	4,300.00
Cobra Insurance Repayment	10,332.08
MAC Repayment	6,383.00
FEMA Reimbursement	60,897.74
Civil Unions & Marriage License Fees and Certificates	968.00
Death/Birth Registration/Certificates & Burial Permits	4,450.00
County Fleet Maintenance	3,113.66
Property Lists	520.00
Passport Fees	5,568.40
Campground Fees/Mobile Park Fees	2,680.00
Copies/NSF Fees/Postage	211.90
Boat Ramp Fees	15,846.50
Street Openings	23,850.90
Mining Permits	20,000.00
Land Sale Fees - Non-refundable	50.00
Engineer/Zoning Escrow Fees	8,470.00
MUA Permits	9,351.34
State Wildlife	349.50
Skate Park & Dog Park Revenue	907.50
Miscellaneous	23,716.15
Miscellaneous - Clerk	2,051.39
JIF Dividend	2,190.15
Township Facilities Use Fees	1,925.00
PB/ZB Deposits	6,372.50
EHT Public Works Wash Bay	715.00
Ambulance Fees Corbin City	25,201.00
Fish and Game	8,928.59
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	269,226.11

SURPLUS - CURRENT FUND
YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxxx	1,353,101.90
2.		xxxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxxx	886,269.03
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	1,175,000.00	xxxxxxxxxx
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2013	80014-05	1,064,370.93	xxxxxxxxxx
		2,239,370.93	2,239,370.93

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

Cash	80014-06	9,119,028.73
Investments	80014-07	
Sub Total		9,119,028.73
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	8,804,657.80
Cash Surplus	80014-09	314,370.93
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	750,000.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	750,000.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15	1,064,370.93

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 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>31,363,467.94</u>
	82113-00 \$	<u> </u>
2. Amount of Levy for Special District Taxes	82102-00 \$	<u> </u>
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>6,813.01</u>
5a. Subtotal 2013 Levy	\$	<u>31,370,280.95</u>
5b. Reductions due to tax appeals **	\$	<u>364,229.81</u>
5c. Total 2013 Tax Levy	82106-00 \$	<u><u>31,006,051.14</u></u>
6. Transferred to Tax Title Liens	82107-00 \$	<u>29,372.75</u>
7. Transferred to Foreclosed Property	82108-00 \$	<u> </u>
8. Remitted, Abated or Canceled	82108-00 \$	<u>16,410.63</u>
9. Discount Allowed	82108-00 \$	<u> </u>
10. Collected in Cash: In 2012	82121-00 \$	<u>369,314.36</u>
In 2013 *	82122-00 \$	<u>29,927,736.74</u>
R.E.A.P. Revenue	\$	<u> </u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00 \$	<u>151,716.43</u>
Total To Line 14	82111-00 \$	<u><u>30,448,767.53</u></u>
11. Total Credits	\$	<u><u>30,494,550.91</u></u>
12. Amount Outstanding December 31, 2013	82120-00 \$	<u>511,500.23</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is 98.20%	82112-00	

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here _____ and complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>30,448,767.53</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u> </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u><u>30,448,767.53</u></u>

* 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)\$

LESS: Proceeds from Accelerated Tax Sale

Net Cash Collected\$

Line 5c (sheet 22) Total 2013 Tax Levy\$

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

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)\$

LESS: Proceeds from Tax Levy Sale (excluding premium)

Net Cash Collected\$

Line 5c (sheet 22) Total 2013 Tax Levy\$

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

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

	Debit	Credit
1. Balance January 1, 2013	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		xxxxxxxx
Due To State of New Jersey	xxxxxxxx	28,011.42
2. Sr. Citizens Deductions Per Tax Billings	15,000.00	xxxxxxxx
3. Veterans Deductions Per Tax Billings	136,750.00	xxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	1,000.00	xxxxxxxx
5. Sr. Citizens Deductions Allowed By Tax Collector - 2012 Taxes		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxx	1,033.57
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxx	2,619.54
9. Received in Cash from State	xxxxxxxx	149,380.46
10.		
11.		
12. Balance December 31, 2013	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	
Due To State of New Jersey	28,294.99	xxxxxxxx
	181,044.99	181,044.99

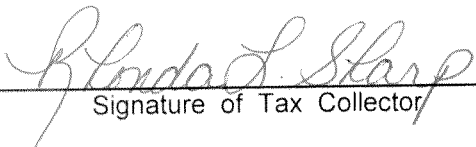
Calculation of Amount to be included on Sheet 22, Item 10 -
2013 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>15,000.00</u>
Line 3	<u>136,750.00</u>
Line 4	<u>1,000.00</u>
Sub - Total	<u>152,750.00</u>
Less: Line 7	<u>1,033.57</u>
To Item 10, Sheet 22	<u><u>151,716.43</u></u>

**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		XXXXXXXXXX	9,303.00
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appelants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operation			XXXXXXXXXX
(Portion of Appeal won by Municipality, including Interest)			
Balance December 31, 2013		9,303.00	XXXXXXXXXX
Taxes Pending Appeals*	9,303.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		9,303.00	9,303.00

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



Signature of Tax Collector

T-8098

License #

2/6/14

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) | \$ _____ |

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			769,467.54	XXXXXXXXXX
A. Taxes	83102-00	551,293.43	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	218,174.11	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	12,054.71
B. Tax Title Liens	83106-00		XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX	
B. Tax Title Liens	83109-00		XXXXXXXXXX	
4. Added Taxes			83110-00	2,619.54
5. Added Tax Title Liens			83111-00	
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;			XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	(1) 4,689.37
B. Tax Title Liens - Transfers from Taxes	83107-00	(1)	4,689.37	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	760,032.37
8. Totals			776,776.45	776,776.45
9. Balance Brought Down			760,032.37	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	542,760.65
A. Taxes	83116-00	533,482.99	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	9,277.66	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale			83118-00	1,049.23
12. 2013 Taxes Transferred to Liens			83119-00	29,372.75
13. 2013 Taxes			83123-00	511,500.23
14. Balance December 31, 2013			XXXXXXXXXX	759,193.93
A. Taxes	83121-00	515,186.13	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	244,007.80	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,301,954.58	1,301,954.58

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is **71.41%**

17. Item No. 14 multiplied by percentage shown above is **542,161.90** and represents the
maximum amount that may be anticipated in 2012. 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	2,560,799.00	XXXXXXXXXX
2. Forclosed 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	2,560,799.00
		2,560,799.00	2,560,799.00

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.)

<u>Caused By</u>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - Municipal*	\$ -	\$	\$	\$ -
2. Emergency Authorization - Schools	\$	\$	\$	\$
3. <u>Overexpenditure of Appropriations</u>	\$ -	\$	\$	\$ -
4. <u>Overexpenditure of Appro Res</u>	\$ -	\$	\$	\$ -
5. _____	\$	\$	\$	\$
6. _____	\$	\$	\$	\$
7. _____	\$	\$	\$	\$
8. _____	\$	\$	\$	\$
9. _____	\$	\$	\$	\$
10. _____	\$	\$	\$	\$

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

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

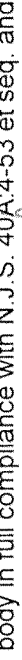
<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGMENTS 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 in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

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:4-53 et seq. and are recorded on this page



Chief Financial Officer

* Not less than one-fifth (1/5) of amount 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		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding, December 31, 2013	80033-04	-	XXXXXXXXXX	
		-		
2014 Bond Maturities - General Capital Bonds			80033-05	\$
2014 Interest on Bonds*		80033-06	\$	
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			80033-11	\$
2014 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ -

LIST OF BONDS ISSUED DURING 2013

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 LOANS**
(COUNTY) (MUNICIPAL) _____ **LOAN**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Refunded				
Outstanding, December 31, 2013	80033-04	-	XXXXXXXXXX	
		-	-	
2014 Loan Maturities				80033-05 \$
2014 Interest on Loans				80033-06 \$
Total 2014 Debt Service for _____ Loan				80033-13 \$
LOAN				
Outstanding January 1, 2013	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2013	80033-10	-	XXXXXXXXXX	
		-	-	
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

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	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2013	80034-03	-	XXXXXXXXXX	
		-	-	
2014 Bond Maturities - Term Bonds	80034-04		\$	
2014 Interest on Bonds*	80034-05		\$	
TYPE I SCHOOL SERIAL BONDS				
Outstanding January 1, 2013	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		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. Ordinance #13-2008	2,700,000.00	2/4/2010	1,080,000.00	1/31/2014	0.88%	540,000.00	9,504.00	1/31/2014
2. Ordinance #19-2011	3,500,000.00	9/8/2011	1,000,000.00	1/31/2014	0.88%	60,000.00	3,471.11	1/31/2014
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			2,080,000.00	83,340.00		600,000.00	12,975.11	

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

80051-01

80051-02

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

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

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

written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

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			-	-		-	-	

MEMO:* See Sheet 33 for clarification of "Original Date of Issue"
Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2014 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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	-	-	-

80051-0180051-02

(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		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
1-00 Improvements to Rescue Squad Building	2,511.45						2,511.45	
7-00 Acquisition of Comm'y Center, Furnishings and Equipment	2,179.00						2,179.00	
1-06 Improvements to Recreation Fields	1,728.75						1,728.75	
12-07 Purchase of Ambulance	3,810.23						3,810.23	
13-08 Beach Replenishment	137,253.14	150,000.00			(37,170.63)		174,423.77	150,000.00
16-09 Street Sweeper		55,725.00					8,225.00	47,500.00
09-10 Ambulance	5,122.20						5,122.20	
11-10 Phone System	4,090.26						4,090.26	
Page Total	156,695.03	205,725.00	-	-	(37,170.63)	-	202,090.66	197,500.00

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		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
19-11 Beach Replenishment	403,574.86	680,000.00			17,635.41		385,939.45	680,000.00
15-12 Sand Fence Replacement	255,000.00	-			127,260.00		127,740.00	
05-13 Multi-Purpose Equipment/Paving			3,748,000.00		2,001,832.35			1,746,167.65
10-13 Street Signs			20,000.00		18,276.50		1,723.50	
Page Total								
Grand Total	815,269.89	885,725.00	3,768,000.00	-	2,127,833.63	-	717,493.61	2,623,667.65

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	xxxxxxxxxx	314,668.45
Received from 2013 Budget Appropriation *	80031-02	xxxxxxxxxx	40,000.00
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	207,400.00	xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2013	80031-05	147,268.45	xxxxxxxxxx
		354,668.45	354,668.45

*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	XXXXXXXXXX	
Received from 2013 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2013 Emergency Appropriation *	80030-03	XXXXXXXXXX	
NOT APPLICABLE			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013	80030-05	-	XXXXXXXXXX
		-	-

*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.

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
Ordinance 05-2013				
Multi-Purpose Equip/Paving	3,748,000.00	3,560,600.00	187,400.00	
Ordinance 010-2013				
Street Signs	20,000.00	-	20,000.00	
Total 80032-00	3,768,000.00	3,560,600.00	207,400.00	-

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	52,922.34
Premium on Sale of Bonds		xxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Additional County Aid			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03		xxxxxxxxxx
Balance December 31, 2013	80030-04	52,922.34	xxxxxxxxxx
		52,922.34	52,922.34

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 2013	\$	
4. Amount of Interest on Bonds with a Covenant - 2013 Requirements	\$	
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

\$ 31,006,051.14
2. Amount of Item 1 Collected in 2013 (*)

\$ 30,448,767.53
3. Seventy (70) percent of Item 1

\$ 21,704,235.80
- (*) 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 2013 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:

Levy -- \$ = \$
3. Cash Deficit 2013

\$
4. 4% of 2013 Tax Levy for all purposes:

Levy -- \$ = \$

E.	Unpaid	2012	2013	Total
----	--------	------	------	-------

- | | | | | |
|---|----|----|--------------|--------------|
| 1. State Taxes | \$ | \$ | \$ | - |
| 2. County Taxes | \$ | | 12,779.32 | 12,779.32 |
| 3. Amounts due Special Districts | \$ | \$ | \$ | - |
| 4. Amount due School Districts for Local School Tax | \$ | | 4,106,943.00 | 4,106,943.00 |

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

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. Trial Balance-Trust Funds
- 6a. Municipal Public Defender -- P.L. 1998, C. 256
7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8. Trial Balance-Capital Fund
- 9 & 9a. Cash Reconciliation
10. Federal and State Grants Receivable
- 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)
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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

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- 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
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 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