

(UNAUDITED)
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013

<u>POPULATION LAST CENSUS</u>	<u>3,051</u>
<u>NET VALUATION TAXABLE 2013</u>	<u>7,579,102,982</u>
<u>MUNICODE</u>	<u>1517</u>

FIVE DOLLAR 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 Long Beach County of Ocean

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 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: 

Name and Title: Robert W. Swisher, R.M.A.

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have not prepared and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein 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, Elizabeth L. Jones, am the Chief Financial Officer, License # N - 0375, of the Township of Long Beach County of Ocean and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature _____
 Title Chief Finance Officer
 Address 6805 Long Beach Boulevard, Brant Beach, NJ 08008
 Phone # (609) 361-1000
 Fax # (609) 494-5421

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the _____ Township _____ of _____ Long Beach _____, as of December 31, 2013 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

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

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



(Registered Municipal Accountant)

Suplee, Clooney & Company

(Firm Name)

308 East Broad Street

(Address)

Westfield, NJ 07090

(Address)

(908) 789-9300

(Phone Number)

(908) 789-8535

(Fax Number)

Certified by me:

This 4th day of February, 2014.

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

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

Printed Name: Jon Dane Sprague

Signature: _____

Certificate #: #006769

Date: _____

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER
GROUP #1 - INELIGIBLE

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 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 lien 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 2014.

The undersigned certifies th 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 _____

Chief Financial Officer: _____

NOT APPLICABLE

Signature: _____

Certificate #: _____

Date: _____

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: _____

NOT APPLICABLE

Signature: _____

Certificate #: _____

Date: _____

XX-XXX0805
 Fed I.D. #
Township of Long Beach
 Municipality
Ocean
 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>3,233,377.15</u>	\$ <u>1,795,796.16</u>	\$ <u>7,475.00</u>

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

XXXX Single Audit

 Program Specific Audit

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

 None

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 \$500,000.00 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant /contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

 Signature of Chief Financial Officer

 Date

IMPORTANT!

READ INSTRUCTIONS

Not Applicable

INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipally operated utility. If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Township of Long Beach County of Ocean during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Name: _____

Title: _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

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

SIGNATURE OF TAX ASSESSOR
TOWNSHIP OF LONG BEACH

MUNICIPALITY
OCEAN

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	17,134,478.25	
Change and Petty Cash Funds	850.00	
	17,135,328.25	
Receivables and Other Assets with Full Reserves:		
Property Taxes Receivable	546,971.97	
Tax Title Liens Receivable	175.38	
Property Acquired for Taxes at Assessed Valuation	27,400.00	
Revenue Accounts Receivable	8,406.63	
Due from Municipal Court	100.00	
Interfund - Animal Control Trust Fund	98.40	
Total Receivables and Other Assets with Full Reserves	583,152.38	
Deferred Charges:		
Special Emergency Authorizations (40A:4-55)	1,225,000.00	
Deferred School Taxes	3,058,434.00	
School Taxes Deferred		3,058,434.00
Cash Liabilities:		
2013 Appropriations		600,628.84
Due to State of New Jersey:		
Ch. 20, P.L. 1971		23,724.06
UCC Fees		19,375.00
Division of Pensions and Benefits		108,226.63
Marriage License Fees		100.00
Other Construction Code Fees Payable		30,136.54
Emergency Note Payable		1,225,000.00
Accounts Payable		30,050.95
County Taxes Payable		135,280.75
Local District School Tax Payable		933,275.02
Regional School Tax Payable		6,510,970.41
Tax Overpayments		12,441.49
Prepaid Taxes		1,127,334.94
Interfund - Federal and State Grant Fund		153,885.59

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER

CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2012:.....	(1)	\$	7,128.33
			<u>25%</u>
	(2)	\$	1,782.08
Municipal Public Defender Trust Cash Balance December 31, 2013:.....	(3)	\$	<u>2,600.03</u>

Note: If the 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 service of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton , N.J. 08625)

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

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: Elizabeth L. Jones

Signature: _____

Certificate #: N - 0375

Date: _____

Schedule of Trust Fund Deposits and Reserves

Purpose	Amount December 31, 2012 per Audit Report	Receipts	Expended	Balance as at December 31, 2013
1. <u>A.D.A Implementation</u>	\$ 34.74	\$	\$	\$ 34.74
2. <u>Accumulated Absence Liability</u>	363,855.50	150,000.00	162,769.06	351,086.44
3. <u>Beach Wheels</u>	2,039.25	705.00		2,744.25
4. <u>Centennial Celebration</u>	1,107.59			1,107.59
5. <u>Forfeited Property</u>	672.99	54,422.48	38,447.17	16,648.30
6. <u>Historic Boat Monument</u>	607.39			607.39
7. <u>Hurricane Sandy Relief Donations</u>	39,805.33	32,028.38	50,000.00	21,833.71
8. <u>Recreation Trust Fund</u>	41,212.36	42,843.00	43,168.86	40,886.50
9. <u>Municipal Public Defender</u>	0.03	2,600.00		2,600.03
10. <u>Parking Offense Adjudication Act</u>	7,725.44	266.00		7,991.44
11. <u>Police Off-Duty/Outside Employment</u>	271,771.43	367,009.36	278,960.36	359,820.43
12. <u>Police Safety Equipment</u>	5,330.81	876.90	3,099.15	3,108.56
13. <u>Special Events</u>	1,729.67	20,070.00	16,053.66	5,746.01
14. <u>Tax Sale Premiums</u>	19,125.00	198,558.20	6,183.20	211,500.00
15. <u>Tax Title Lien Redemptions</u>	7,678.60	373,627.34	373,627.34	7,678.60
16. <u>Flex Account Disbursements</u>	27,527.23	7.97	15,949.30	11,585.90
17. <u>Construction Code Fees Escrow:</u>				
18. <u> Cash Bonds and Inspection Fees</u>	143,200.73	112,350.00	28,685.50	226,865.23
19. <u> Certification Fees</u>	7,847.31	15,779.00	4,700.00	18,926.31
20. <u> Dune Bond Inspection Fees</u>	11,454.83	6,050.00	1,285.50	16,219.33
21. <u> Escrow over 5K</u>	219,972.49	73,228.84	51,442.81	241,758.52
22. <u> Escrow Under 5K</u>	22,475.22	6,656.80	8,499.80	20,632.22
23. <u> Land Use Inspection Fees</u>	68,996.67	68,612.69	68,557.00	69,052.36
24. <u>Thank You Fest</u>		40,810.00	40,810.00	
25. <u>Hurricane Sandy Robin Hood Foundation</u>		420,000.00	419,908.00	92.00
26. <u>Dune Grass Donations</u>		14,873.50		14,873.50
27. _____				
28. _____				
29. _____				
30. _____				
31. _____				
32. _____				
33. _____				
34. _____				
35. _____				
36. _____				
37. _____				
38. _____				
39. _____				
40. _____				
41. _____				
42. _____				
43. _____				
44. _____				
45. _____				
46. _____				
Totals:	\$ 1,264,170.61	\$ 2,001,375.46	\$ 1,612,146.71	\$ 1,653,399.36

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

Not Applicable

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	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
Totals								

Sheet 7

*Show as red figure

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	13,618.69	17,293,098.32	171,388.76	17,135,328.25
Trust - Assessment				
Trust - Animal Control		1,865.40	469.20	1,396.20
Trust - Other		1,765,380.67	76,902.78	1,688,477.89
Capital - General		1,988,677.61	25,773.00	1,962,904.61
Water - Operating				-
Water - Operating				-
Water - Capital				-
Water - Utility Assessment Trust				-
Public Assistance				-
Water - Sewer Operating	1,332.01	4,632,209.48	18,753.61	4,614,787.88
Water - Sewer Capital		292,311.51	326.00	291,985.51
Total	14,950.70	25,973,542.99	293,613.35	25,694,880.34

*Includes 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, 9(a) & 9(b) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2013.

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

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

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

Signature: 

Title: Registered Municipal Accountant

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

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Unappropriated Applied	Canceled		Balance Dec. 31, 2013
Alcohol Education and Rehabilitation Fund		1,726.82		1,726.82			-
Body Armor Replacement Fund		8,262.31	4,609.94	3,652.37			-
Clean Communities Program	628.31	37,736.76	37,736.76				628.31
Community Development Block Grant		37,000.00					37,000.00
Cops in Shops - Summer Shore Initiative	800.00	1,200.00	1,200.00				800.00
Drunk Driving Enforcement Fund		13,086.60	13,086.60				-
Green Acres Multi-Park Donation		200,000.00					200,000.00
Municipal Alliance on Alcoholism and Drug Abuse	22,944.08	29,558.00	17,136.78				35,365.30
Ocean County Tourism Grant - LIT Tournament		1,060.00	1,060.00				-
Pedestrian/Bicycle Safety Education and Enforcement	16,000.00		16,000.00				-
Public Access Plan Grant		15,000.00					15,000.00
Recycling Mini - Grant	25,000.00		25,000.00				-
Recycling Revenue and Residue		29,182.86		29,182.86			-
Recycling Tonnage Grant		20,076.66		20,076.66			-
Regional Traffic Enforcement		825.00		825.00			-
Office of Emergency Management Grant - Americares		12,000.00	12,000.00				-
966 Grant Program	52,303.00	1,353.60	7,303.00				46,353.60
Totals	117,675.39	408,068.61	135,133.08	55,463.71	-	-	335,147.21

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Prior Year Encumbrances	Expended	2013 Encumbrances	Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Alcohol Education and Rehabilitation Fund	22,479.88	1,726.82			2,025.00			22,181.70
Body Armor Replacement Fund	2,337.77	3,652.37	4,609.94					10,600.08
Clean Communities Program	7,295.04		37,736.76		21,447.98			23,583.82
Community Development Block Grant			37,000.00					37,000.00
Cops in Shops - Summer Shore Initiative			1,200.00		1,200.00			-
Drunk Driving Enforcement Fund	2,877.31		13,086.60		1,820.14			14,143.77
Green Acres Multi-Park Donation		200,000.00						200,000.00
Municipal Alliance on Alcoholism and Drug Abuse	9,301.27	31,219.00			16,230.05			24,290.22
Ocean County Tourism Grant - LIT Tournament	2,120.00	1,060.00	1,060.00		4,240.00			-
Pedestrian/Bicycle Safety Education and Enforcement	8,075.00				7,475.00			600.00
Public Access Plan Grant			15,000.00					15,000.00
Recycling Mini - Grant	2,634.46				2,634.46			-
Recycling Revenue and Residue	14,393.47	29,182.86			18,612.37			24,963.96
Recycling Tonnage Grant		20,076.66			5,079.27			14,997.39
Regional Traffic Enforcement		825.00						825.00
Office of Emergency Management Grant - Americares			12,000.00		12,000.00			-
966 Grant Program			1,353.60					1,353.60

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Prior Year Encumbrances	Expended	2013 Encumbrances	Canceled	Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
966 Grant Program	85,000.00				85,000.00			-
Emergency Management Performance Grant				15,600.00	14,726.60			873.40
D.A.R.E. Donations	250.00				250.00			-
Holiday Lights	2.00				2.00			-
Donation from LBI Business Alliance	1,000.00							1,000.00
Civic Donations	511.56							511.56
JIF Safety Incentive Award	650.00							650.00
Bullet Proof Vest	666.20							666.20
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	159,593.96	287,742.71	123,046.90	15,600.00	192,742.87	-	-	393,240.70

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

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations		Received	Applied to Receivable			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Alcohol Education and Rehabilitation Fund	1,726.82			1,477.69	1,726.82			1,477.69
Body Armor Replacement Fund	3,652.37				3,652.37			-
Recycling Revenue and Residue	29,182.86			17,472.77	29,182.86			17,472.77
Recycling Tonnage Grant	20,076.66			29,057.45	20,076.66			29,057.45
Regional Traffic Enforcement	825.00				825.00			-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	55,463.71	-	-	48,007.91	55,463.71	-	-	48,007.91

LOCAL DISTRICT SCHOOL TAX *

	Debit	Credit
Balance January 1, 2013	xxxxxxx	xxxxxxx
School Tax Payable # 85001-00	xxxxxxx	895,853.13
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	xxxxxxx	796,383.00
Levy School Year July 1, 2013 - June 30, 2014	xxxxxxx	3,459,316.00
Levy Calendar Year 2013	xxxxxxx	
Paid	3,421,894.11	xxxxxxx
Balance December 31, 2013	xxxxxxx	xxxxxxx
School Tax Payable # 85003-00	933,275.02	xxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00	796,383.00	xxxxxxx
* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.	5,151,552.13	5,151,552.13

Must include unpaid requisitions.

Not Applicable

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	xxxxxxx	
2013 Levy 81105-00	xxxxxxx	
Miscellaneous Revenue Not Anticipated		
Interest Earned	xxxxxxx	
Expended		xxxxxxx
Balance December 31, 2013 85046-00		xxxxxxx

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	6,247,458.42
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85032-00	xxxxxxxxxx	2,262,051.00
Levy School Year July 1, 2013 - June 30, 2014	xxxxxxxxxx	18,245,844.00
Levy Calendar Year 2013	xxxxxxxxxx	
Paid	17,982,332.01	xxxxxxxxxx
Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85033-00	6,510,970.41	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85034-00	2,262,051.00	xxxxxxxxxx
# Must include unpaid requisitions.	26,755,353.42	26,755,353.42

Not Applicable

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	130,576.36
2013 Levy:		xxxxxxxxxx	xxxxxxxxxx
General County	80003-03	xxxxxxxxxx	27,092,466.13
County Library	80003-04	xxxxxxxxxx	3,109,273.57
County Health		xxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxx	999,504.41
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxx	135,280.75
Paid		31,331,820.47	xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx	xxxxxxxxxx
County Taxes		135,280.75	xxxxxxxxxx
Due County for Added and Omitted Taxes			xxxxxxxxxx
		31,467,101.22	31,467,101.22

Not Applicable

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 -	81108-00	xxxxxxxxxx	xxxxxxxxxx
Sewer -	81111-00	xxxxxxxxxx	xxxxxxxxxx
Water -	81112-00	xxxxxxxxxx	xxxxxxxxxx
Garbage -	81109-00	xxxxxxxxxx	xxxxxxxxxx
Municipal Open Space		xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx	xxxxxxxxxx
Total 2013 Levy	80003-07	xxxxxxxxxx	
Paid	80003-08		xxxxxxxxxx
Balance December 31, 2013	80003-09		xxxxxxxxxx

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

Not Applicable

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

Not Applicable

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

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

Not Applicable

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

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

Not Applicable

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated 80101-			
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	1,162,946.00	1,162,946.00	
Miscellaneous Revenue Anticipated			xxxxxxxxxx
Adopted Budget	4,861,077.71	5,701,793.90	840,716.19
Added by N.J. S. 40A:4-87: (List on 17a)	123,046.90	123,046.90	xxxxxxxxxx
Total Miscellaneous Revenue Anticipated 80103-	4,984,124.61	5,824,840.80	840,716.19
Receipts from Delinquent Taxes 80104-	670,538.40	708,792.68	38,254.28
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	17,049,088.23	xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	17,049,088.23	17,455,509.05	406,420.82
	23,866,697.24	25,152,088.53	1,285,391.29

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	69,735,972.16
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	3,459,316.00	xxxxxxxxxx
Regional School Tax 80119-00	18,245,844.00	xxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxx
County Taxes 80111-00	31,201,244.11	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	135,280.75	xxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxx
Municipal Open Space Tax 80120-00		
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	761,221.75
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	17,455,509.05	xxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	
* 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.	70,497,193.91	70,497,193.91

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	23,743,650.34
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	123,046.90
Appropriated for 2013 (Budget Statement Item 9)	80012-03	23,866,697.24
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	23,866,697.24
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	23,866,697.24
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	22,504,477.66
Paid or Charged - Reserve for Uncollected Taxes	80012-09	761,221.75
Reserved	80012-10	600,628.84
Total Expenditures	80012-11	23,866,328.25
Unexpended Balances Canceled (see footnote)	80012-12	368.99

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".

Not Applicable

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 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxx	840,716.19
Delinquent Tax Collections	80013-02	xxxxxxxxx	38,254.28
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxx	406,420.82
Unexpended Balances of 2013 Budget Appropriations	80013-04	xxxxxxxxx	368.99
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxx	1,043,079.67
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxx	
		xxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	xxxxxxxxx	1,102,288.92
Prior Year Interfunds Returned in 2013	80013-06	xxxxxxxxx	1,553,922.81
Accounts Payable Canceled		xxxxxxxxx	3,593.45
Tax Overpayments Canceled		xxxxxxxxx	7,614.47
		xxxxxxxxx	
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		xxxxxxxxx	xxxxxxxxx
Balance January 1, 2013	80013-07	3,058,434.00	xxxxxxxxx
Balance December 31, 2013	80013-08	xxxxxxxxx	3,058,434.00
Deficit in Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09	-	xxxxxxxxx
Delinquent Tax Collections	80013-10	-	xxxxxxxxx
			xxxxxxxxx
Required Collection of Current Taxes	80013-11	-	xxxxxxxxx
Interfund Advances Originating in 2013	80013-12		xxxxxxxxx
Prepaid School Taxes			xxxxxxxxx
Refund of Prior Year Revenue			xxxxxxxxx
Prior Year Senior Citizen/Veteran Deductions Disallowed		1,250.00	xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	4,995,009.60	xxxxxxxxx
		8,054,693.60	8,054,693.60

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxx	2,459,316.67
2.		xxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxx	4,995,009.60
4. Amount Appropriated in the 2013 Budget - Cash	80014-03		xxxxxxxxx
5. Amount Appropriated in 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	1,162,946.00	xxxxxxxxx
6.			xxxxxxxxx
7. Balance December 31, 2013	80014-05	6,291,380.27	xxxxxxxxx
		7,454,326.27	7,454,326.27

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

Cash	80014-06		17,135,328.25
Investments	80014-07		
Sub-Total			17,135,328.25
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		10,843,947.98
Cash Surplus	80014-09		5,066,380.27
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		
Cash Deficit #	80014-13		
State Aid Receivable			
Total Other Assets	80014-14		
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		6,291,380.27

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	\$ 70,030,910.51
	82113-00	\$ _____
2. Amount of Levy Special District Taxes	82102-00	\$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$ 5,154.87
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$ 296,929.79
5a. Subtotal 2013 Levy		\$ 70,332,995.17
5b. Reductions due to tax appeals**		\$ _____
5c. Total 2013 Levy	82106-00	\$ 70,332,995.17
6. Transferred to Tax Title Liens	82107-00	\$ 9.24
7. Transferred to Foreclosed Property	82108-00	\$ _____
8. Remitted, Abated or Canceled	82109-00	\$ 50,186.33
9. Discount Allowed	82110-00	\$ _____
10. Collected in Cash: In 2012	82121-00	\$ 1,053,223.63
In 2013 *	82122-00	\$ 68,600,498.53
State's Share of 2013 Senior Citizens and Veteran's Deductions Allowed	82123-00	\$ 82,250.00
R.E.A.P. Revenue	82124-00	\$ _____
Total to Line 14	82111-00	\$ 69,735,972.16
11. Total Credits		\$ 69,786,167.73
12. Amount Outstanding December 31, 2013	83120-00	\$ 546,827.44
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5) is		99.15%
	82112-00	_____

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$ 69,735,972.16
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ _____
To Current Taxes Realized in Cash (Sheet 17)	\$ 69,735,972.16

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 / \$1,500,000.00, or .699985. Then 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 RS 54:48-1 et seq approved by resolution governing body prior to
introduction of municipal budget.

Not Applicable

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. 1998

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	_____
<i>LESS:</i> 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 Accelerated Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	_____
<i>LESS:</i> Proceeds from Accelerated Tax Levy Sale.....		_____
NET Cash Collected.....	\$	_____
Line 5c (sheet 22) Total 2013 Tax Levy.....	\$	_____
Percentage of Collection Excluding Accelerated 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	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	24,474.06
2. Sr. Citizens Deductions Per Tax Billings	7,000.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	72,500.00	xxxxxxxxxx
4. Sr.Citizens Deductions Allowed By Tax Collector	3,000.00	xxxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxx	1,250.00
9. Received in Cash from State	xxxxxxxxxx	80,250.00
10.		
11.		
12. Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	
Due To State of New Jersey	23,724.06	xxxxxxxxxx
	106,224.06	106,224.06

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

Line 2	7,000.00
Line 3	72,500.00
Line 4	3,000.00
Sub-Total	82,500.00
Less: Line 7	250.00
To Item 10, Sheet 22	82,250.00

Not Applicable

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

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

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

Signature of Tax Collector

License # Date

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

		YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget Statement item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-			xxxxxxxxxx
2. Local District School Tax - Actual 80016-			\$3,459,316.00
School Budget Estimate ** 80017-			xxxxxxxxxx
3. Vocational School Tax - Actual			
Estimate * 80017-			xxxxxxxxxx
4. Regional School District Tax - Actual			
Estimate * 80017-			xxxxxxxxxx
5. Regional High School Tax - Actual 80018-			
School Budget Estimate * 80019-			xxxxxxxxxx
Actual 80020-			31,201,244.11
6. County Tax Estimate * 80021-			xxxxxxxxxx
Actual 80022-			
7. Special District/ Open Space Taxes Estimate * 80023-			xxxxxxxxxx
8. Total General Appropriations & Other Taxes 80024-01			
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5) 80024-02			
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes 80024-03			
11. Amount of Item 10 Divided by _____ % (820024-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05			
Analysis of Item 11:			
Local District School Tax (Amount Shown on Line 2 Above)			* May not be stated in an amount less than "actual" Tax of 2013. ** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January , 2014 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Vocational School Tax (Amount Shown on Line 3 Above)			
Regional School District Tax (Amount Shown on Line 4 Above)			
Regional High School Tax (Amount Shown on Line 5 Above)			
County Tax (Amount Shown on Line 6 Above)			
Special District Tax (Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget			
Total Amount (see Line 11)			
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06			Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations			
Item 12 - Appropriation: Reserve for Uncollected Taxes			
Sub-Total			
Less: Item 9 - Total Anticipated Revenues			
Amount to be Raised by Taxation in Municipal Budget 80024-07			

Not Applicable

ACCELERATED TAX SALE - CHAPTER 99

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

Not Applicable

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:
Amount Realized in Prior Year for
Receipts from Delinquent Taxes*
(sheet 26, Item 10) \$ _____

* NOTE: If accelerated tax sale was conducted in 2013,
utilize proceeds from the December accelerated
tax sale instead of entire amount realized for
Receipts from Delinquent Taxes.

C. Times: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
((2013 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) \$ _____

2013 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			711,397.55	xxxxxxx
A. Taxes	83102-00	711,240.33	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	157.22	xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxxxxx
A. Taxes	83105-00		xxxxxxx	3,624.20
B. Tax Title Liens	83106-00		xxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes	83108-00		xxxxxxx	
B. Tax Title Liens	83109-00		xxxxxxx	
4. Added Taxes	83110-00		1,330.00	xxxxxxx
5. Added Tax Title Liens	83111-00			xxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes-Transfers to Tax Title Liens	83104-00		xxxxxxx	(1) 8.92
B. Tax Title Liens-Transfers from Taxes	83107-00		(1) 8.92	xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	709,103.35
8. Totals			712,736.47	712,736.47
9. Balance Brought Down			709,103.35	xxxxxxx
10. Collected:			xxxxxxx	708,792.68
A. Taxes	83116-00	708,792.68	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00		xxxxxxx	xxxxxxx
11. Interest and Costs - 2013 Tax Sale	83118-00			xxxxxxx
12. 2013 Taxes Transferred to Liens	83119-00		9.24	xxxxxxx
13. 2013 Taxes	83123-00		546,827.44	xxxxxxx
14. Balance December 31, 2013			xxxxxxx	547,147.35
A. Taxes	83121-00	546,971.97	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	175.38	xxxxxxx	xxxxxxx
15. Totals			1,255,940.03	1,255,940.03

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 99.95%

17. Item No. 14 multiplied by percentage shown above is \$546,873.78 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	27,400.00	xxxxxxx
2. Foreclosed or Deeded in 2013		xxxxxxx	xxxxxxx
3. Tax Title Liens	84103-00		xxxxxxx
4. Taxes Receivable	84104-00		xxxxxxx
5A.	84102-00		xxxxxxx
5B.	84105-00	xxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxx	
8. Sales		xxxxxxx	xxxxxxx
9. Cash *	84109-00	xxxxxxx	
10. Contract	84110-00	xxxxxxx	
11. Mortgage	84111-00	xxxxxxx	
12. Loss on Sales	84112-00	xxxxxxx	
13. Gain on Sales	84113-00		xxxxxxx
14. Balance December 31, 2013	84114-00	xxxxxxx	27,400.00
		27,400.00	27,400.00

Not Applicable

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2013	84115-00		xxxxxxx
16. 2012 Sales from Foreclosed Property	84116-00		xxxxxxx
17. Collected *	84117-00	xxxxxxx	
18.	84118-00	xxxxxxx	
19. Balance December 31, 2013	84119-00	xxxxxxx	

Not Applicable

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2013	84120-00		xxxxxxx
21. 2012 Sales from Foreclosed Property	84121-00		xxxxxxx
22. Collected *	84122-00	xxxxxxx	
23.	84123-00	xxxxxxx	
24. Balance December 31, 2013	84124-00	xxxxxxx	

Analysis of Sale of Property:

* Total Cash Collected in 2013 84125-00

Realized in 2013 Budget _____

To Results of Operations (Sheet 19) _____

Not Applicable

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 Authorizations - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3.	\$ _____	\$ _____	\$ _____	\$ _____
4.	\$ _____	\$ _____	\$ _____	\$ _____
5.	\$ _____	\$ _____	\$ _____	\$ _____
6.	\$ _____	\$ _____	\$ _____	\$ _____
7.	\$ _____	\$ _____	\$ _____	\$ _____
8.	\$ _____	\$ _____	\$ _____	\$ _____
9.	\$ _____	\$ _____	\$ _____	\$ _____
10.	\$ _____	\$ _____	\$ _____	\$ _____

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

Not Applicable

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.	_____	_____	\$ _____

Not Applicable

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 2014</u>
1.	_____	_____	\$ _____	\$ _____
2.	_____	_____	\$ _____	\$ _____
3.	_____	_____	\$ _____	\$ _____

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxx	1,969,000.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	240,000.00	xxxxxxx	
Outstanding, December 31, 2013	80033-04	1,729,000.00	xxxxxxx	
		1,969,000.00	1,969,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 255,000.00
2014 Interest on Bonds*		80033-06	\$ 70,485.00	
Not Applicable ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2013	80033-10		xxxxxxx	
2014 Bond Maturities - Assessment Bonds			80033-11	\$
2014 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 70,485.00
Not Applicable				

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxx	165,170.86	
Issued	80033-02	xxxxxxx		
Paid	80033-03	26,177.28	xxxxxxx	
Outstanding, December 31, 2013	80033-04	138,993.58	xxxxxxx	
		165,170.86	165,170.86	
2014 Loan Maturities			80033-05	\$ 26,703.00
2014 Interest on Loans			80033-06	\$ 2,647.00
Total 2014 Debt Service for Green Trust Loan			80033-13	\$ 29,350.00

BLUE ACRES LOAN

Outstanding January 1, 2013	80033-07	xxxxxxx	18,805.24	
Issued	80033-08	xxxxxxx		
Paid	80033-09	2,980.37	xxxxxxx	
Outstanding, December 31, 2013	80033-10	15,824.87	xxxxxxx	
		18,805.24	18,805.24	
2014 Loan Maturities			80033-11	\$ 3,040.00
2014 Interest on Loans			80033-12	\$ 301.00
Total 2014 Debt Service for New Jersey Infrastructure Trust Loan			80033-13	\$ 3,341.00

LIST OF LOANS ISSUED DURING 2014

Not Applicable

Purpose	2013 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

Not Applicable

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	xxxxxxx		
Paid	80034-03		xxxxxxx	
Outstanding, December 31, 2013	80033-04		xxxxxxx	
2014 Bond Maturities - Term Bonds		80034-04	\$	
2014 Interest on Bonds*		80034-05	\$	

Not Applicable

TYPE I SCHOOL SERIAL BONDS

Outstanding January 1, 2013	80034-06	xxxxxxx		
Issued	80034-07	xxxxxxx		
Paid	80034-08		xxxxxxx	
Outstanding, December 31, 2013	80034-09		xxxxxxx	
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	\$

Not Applicable

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-	\$ 1,225,000.00	\$ 10,412.50
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and 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	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Ordinances 07-04, 07-07 and 07-30	510,000.00	12/19/2007	276,250.00	3/26/2014	1.25%	75,650.00	3,453.13	3/26/2014
2. Ordinances 08-03, 08-11, 08-12, 08-13, 08-15, 08-16 and 08-18	921,500.00	12/18/2008	579,950.00	3/26/2014	1.25%	117,550.00	7,249.38	3/26/2014
3. Ordinances 03-11, 03-17, 04-19, 05-26, 07-04, 07-15, 07-28, 07-29								
4. and 07-34	977,000.00	11/6/2009	656,000.00	3/26/2014	1.25%	207,300.00	8,200.00	3/26/2014
5. Ordinances 09-18, 09-19, 09-20, 09-21, 10-04, 10-16, 10-23, 10-24,								
6. 10-25 and 10-26	701,450.00	11/4/2010	525,950.00	3/26/2014	1.25%	263,050.00	6,574.38	3/26/2014
7. Ordinance 10-16	280,000.00	3/31/2011	280,000.00	3/26/2014	1.25%	*	3,500.00	3/26/2014
8. Ordinances 03-17, 05-26, 09-35 and 11-32	1,195,000.00	11/9/2011	1,195,000.00	3/26/2014	1.25%	175,000.00	14,937.50	3/26/2014
9. Ordinance 09-21	18,000.00	3/29/2012	18,000.00	3/26/2014	1.25%		225.00	3/26/2014
10. Ordinances 11-26, 11-27, 12-28, 12-29 and 12-30	1,945,650.00	3/27/2013	1,945,650.00	3/26/2014	1.25%	61,750.00	24,320.63	3/26/2014
11. Ordinance 13-03	5,000,000.00	9/6/2013	5,000,000.00	09/05/14	1.25%		62,500.00	9/5/2014
12.								
13.								
14. * Permanently Financed in 2014								
15.								
16.								
17.								
18.								
19.								
Total	11,548,600.00		10,476,800.00			900,300.00	130,960.00	

80051-01 80051-02

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.

Memo: Type I 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)

Not Applicable

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 Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
Total								

Sheet 34

80051-01

80051-02

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

Assessment Notes with an original date of issue of December 31, 2009 or prior must be appropriated in full in the 2012 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)

Not Applicable

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
Total		80051-01	80051-02

Sheet 34a

(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	Encumbered	Expended	Authorization Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
07-29 Improvements with Reference to Bulkhead Repairs to							-	
Various Street Ends as May be Fixed by Resolution		44,560.00					-	44,560.00
07-30 Schedule C Improvements with Reference to Bulkhead							-	
Repairs to Coughlin and Baltic Avenues	62,529.85	141,250.00			26,328.01		64,451.84	113,000.00
08-16 Various Recreation Improvements		25,089.58					-	25,089.58
09-18 Completion of Various Drainage Improvements		34,434.81			23,938.00		-	10,496.81
09-21 Completion of Various Improvements to the Public Works							-	
Facility		3,972.91				3,972.91	-	
10-16 Resurfacing of Various Roadways		27,589.52				27,589.52	-	
10-22,11-29 Reconstruction and/or Resurfacing of Indiana and							-	
Stockton Avenues	44,504.98					44,504.98	-	
10-27 Acquisition of a Salt Spreader	101.14					101.14	-	
11-26 Reconstruction and / or Resurfacing of Various Roadways		32,445.93					-	32,445.93
11-27 Repair and /or Replacement of Bulkheads		61,691.62			1,145.50		-	60,546.12
11-28 Reconstruct and/ or Resurface Winifred Ave.		83,557.75			(20,027.04)		-	103,584.79
11-32 Repair, Restoration and/or Replacement of Various Beaches		167,178.08			64,923.95		-	102,254.13
12-12 Reconstruction and /or Resurfacing of Various Roadways	14,637.00	285,000.00					14,637.00	285,000.00
12-16 Reconstruction and/ or Resurfacing of South Lagoon Drive		180,200.52			127,403.36		-	52,797.16

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2013		2013 Authorizations	Refunds	Expended	Contract Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
12-18 Repair and/or Replacement of Bulkheads	8,247.00	237,500.00			12,088.82		-	233,658.18
12-22 Police Department Roof Repairs	2,452.12				1,250.00		1,202.12	
12-28 Various Capital Equipment Purchases		139,278.99			26,692.40		-	112,586.59
12-30 Replacement of an Emergency Generator	3,250.00	61,750.00			64,863.53		-	136.47
13-03 Hurricane Sandy Refunding Notes			5,000,000.00		4,998,767.00		-	1,233.00
13-10 Replacement of an Emergency Generator			125,000.00		92,012.76		-	32,987.24
13-15 Acq. of Equipment for Grounding and Lightening Protection			135,000.00		5,623.88		1,176.12	128,200.00
13-16 Acq. of Various Capital Equipment for the Public Works Dept.			135,000.00		48,410.20		-	86,589.80
13-17 Acq. of a Beach Truck			45,000.00		24,323.36		-	20,676.64
13-18 Acq. of Vehicles for the Public Works Department			70,000.00		53,863.96		-	16,136.04
13-30 Reconstruction and/or Resurfacing of Various Roadways			300,000.00		312.32		264,687.68	35,000.00
13-32 Reconstruction and/or Resurfacing of the Holgate Parking Lot			400,000.00		309.28		19,690.72	380,000.00
13-33 Replacement of and/or Repair to Various Capital Equipment in the Holgate Recreation Area			225,000.00		312.32		10,937.68	213,750.00
13-34 Reconstruction and/or Resurfacing of the Municipal Complex Parking Lot			500,000.00		309.28		24,690.72	475,000.00
13-35 Replacement of and/or Repair to Various Capital Equipment in the North Beach Recreational Area			300,000.00		313.84		14,686.16	285,000.00
13-37 Installation of Windows - Additional Funds			25,000.00		8,171.53		16,828.47	
							-	
Totals	135,722.09	1,525,499.71	7,260,000.00	-	5,561,336.26	76,168.55	432,988.51	2,850,728.48

Sheet 35a

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

Bonds and Notes _____

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
13-03 Hurricane Sandy Refunding Notes	5,000,000.00	5,000,000.00	-	-
13-10 Replacement of an Emergency Gen	125,000.00	118,750.00	6,250.00	6,250.00
13-15 Acq. of Equipment for Grounding ar	135,000.00	128,200.00	6,800.00	6,800.00
13-16 Acq. of Various Capital Equipment f	135,000.00	128,200.00	6,800.00	6,800.00
13-17 Acq. of a Beach Truck	45,000.00	42,750.00	2,250.00	2,250.00
13-18 Acq. of Vehicles for the Public Work	70,000.00	66,500.00	3,500.00	3,500.00
13-30 Reconstruction and/or Resurfacing	300,000.00	285,000.00	15,000.00	15,000.00
13-32 Reconstruction and/or Resurfacing	400,000.00	380,000.00	20,000.00	20,000.00
13-33 Replacement of and/or Repair to Va	225,000.00	213,750.00	11,250.00	11,250.00
13-34 Reconstruction and/or Resurfacing	500,000.00	475,000.00	25,000.00	25,000.00
13-35 Replacement of and/or Repair to Va	300,000.00	285,000.00	15,000.00	15,000.00
13-37 Installation of Windows - Additional	25,000.00			
Total 80032-00	7,260,000.00	7,123,150.00	111,850.00	111,850.00

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	xxxxxxx	269,104.53
Premium on Sale of Bonds		xxxxxxx	69,624.63
Funded Improvement Authorizations Canceled		xxxxxxx	44,696.43
State Aid Received on Funded Ordinance			
Appropriated to Finance Improvement Authorizations	80029-02	25,000.00	xxxxxxx
Appropriated to 2013 Budget Revenue	80029-03		xxxxxxx
Balance December 31, 2013	80029-04	358,425.59	xxxxxxx
		383,425.59	383,425.59

Not Applicable

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 2013 \$ _____

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

3. Amount of Bonds Issued Under Item 1 Maturing in 2013 \$ _____

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

5. Total of 3 and 4 - Gross Appropriation \$ _____

6. Less Amount of Special Trust Fund to be Used \$ _____

7. Net Appropriation Required \$ _____

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

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

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

ANALYSIS OF WATER/SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Not Applicable

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

*Show as red figure

SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated	400,000.00	400,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			-
Water Rents	3,659,500.00	3,920,571.86	261,071.86
Sewer Rents	5,315,000.00	5,395,358.52	80,358.52
Miscellaneous	192,900.00	384,607.17	191,707.17
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	xxxxxxx	xxxxxxx	xxxxxxx
		-	-
		-	-
Subtotal	9,567,400.00	10,100,537.55	533,137.55
Deficit (General Budget) **	91306-		
	91307-	9,567,400.00	10,100,537.55
			533,137.55

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxx
Adopted Budget	9,567,400.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	9,567,400.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	9,567,400.00
Deduct Expenditures:	
Paid or Charged	7,607,646.54
Reserved	1,820,478.23
Surplus (General Budget) **	
Total Expenditures	9,428,124.77
Unexpended Balance Canceled (See Footnote)	139,275.23

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".

STATEMENT OF 2013 OPERATION

WATER/SEWER UTILITY

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

**SECTION 1:
Not Applicable**

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled*		
Total Revenue Realized		
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget)** Balance of "Results of 2013 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget)** Balance of "Results of 2013 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

The following Item of " 2012 Appropriation Reserves Canceled in 2013" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General budget of 2013 for an Anticipated Deficit in the Water/Sewer Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	479,976.08	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		479,976.08

**Items must be shown in same amounts on Sheet 44.

RESULTS OF 2013 OPERATIONS - WATER/SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	533,137.55
Unexpended Balances of Appropriations	xxxxxxxxxx	139,275.23
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxx	479,976.08
Accrued Interest Cancelled		
Deficit in Anticipated Revenue	-	xxxxxxxxxx
Refund of Prior Year Revenue	1,062.00	xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	
Excess in Operations - to Operating Surplus	1,151,326.86	xxxxxxxxxx
* See restriction in amount on Sheet 59, SECTION 2	1,152,388.86	1,152,388.86

OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	1,829,270.66
Excess in Results of 2013 Operations	xxxxxxxxxx	1,151,326.86
Amount Appropriated in 2013 Budget - Cash	400,000.00	xxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxxx
Utility Operating Surplus - Prior Year		
Balance December 31, 2013	2,580,597.52	xxxxxxxxxx
	2,980,597.52	2,980,597.52

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

Cash		4,614,787.88
Investments		
Interfund Accounts Receivable		
Subtotal		4,614,787.88
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,034,190.36
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,580,597.52
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Grants Receivable		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.		
* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would be also pledged to cash liabilities.		2,580,597.52

SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		179,516.43
Increased by:		
Water/Sewer Rents Levied		9,373,552.56
Decreased by:		
Collections	9,308,225.16	
Overpayments applied	7,705.22	
Canceled	107,762.82	
Other - Prepaid Applied		
		9,423,693.20
Balance December 31, 2013		129,375.79

SCHEDULE OF WATER/SEWER UTILITY LIENS

Not Applicable

Balance December 31, 2012		
Increased by:		
Transfers from Accounts Receivable		
Penalties and Costs		
Other		
Decreased by:		
Collections		
Other		
Balance December 31, 2013		-

Not Applicable

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER/SEWER UTILITY FUND

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

<u>Caused By</u>	<u>Amount 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 -	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

Not Applicable

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. _____	_____	\$ _____

Not Applicable

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. _____	_____	_____	\$ _____	_____

Not Applicable

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

	Debt	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2013		xxxxxxx	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds*		\$	
WATER/SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	xxxxxxx	840,000.00	
Issued	xxxxxxx		
Paid	125,000.00	xxxxxxx	
Outstanding, December 31, 2013	715,000.00	xxxxxxx	
	840,000.00	840,000.00	
2014 Bond Maturities - Capital Bonds			\$ 130,000.00
2014 Interest on Bonds*		\$ 26,965.00	

INTEREST ON BONDS - WATER/SEWER UTILITY BUDGET

2014 Interest on Bonds (*Items)	\$ 26,965.00	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 2,145.00	
Subtotal	\$ 24,820.00	
Add: Interest to be Accrued as of 12/31/14	\$ 2,145.00	
Required Appropriation 2014		\$ 26,965.00

Not Applicable

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
WATER/SEWER UTILITY ENVIRONMENTAL INFRASTRUCTURE LOAN**

	Debt	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxx	16,474,028.65	
Issued	xxxxxxxx		
Paid	949,539.43	xxxxxxx	
Outstanding December 31, 2013	15,524,489.22	xxxxxxx	
	16,474,028.65	16,474,028.65	
2014 Loan Maturities - Assessment Loans			\$ 959,796.00
2014 Interest on Loans*		\$ 331,695.00	
WATER/SEWER UTILITY CAPITAL LOANS			
Outstanding January 1, 2013	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2013		xxxxxxxx	
2014 Loan Maturities - Capital Loans			\$
2014 Interest on Loans*		\$	

INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET

2014 Interest on Loans (*Items)	\$ 331,695.00	
Less: Interest Accrued to 12/31/13 (Trial Balance)	\$ 138,206.26	
Subtotal	\$ 193,488.74	
Add: Interest to be Accrued as of 12/31/14	\$ 138,206.26	
Required Appropriation 2014		\$ 331,695.00

Not Applicable

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computer to (Interest Date)
						For Principal	For Interest **	
1. 08-04 NJEIT Sewer Projects	700,000.00	12/17/2008	437,500.00	3/26/2014	1.25%	87,500.00	5,468.75	3/26/2014
2. 08-38 Preliminary Costs for Replacement of Various Sewer Lines	210,000.00	3/29/2012	168,000.00	3/26/2014	1.25%	168,000.00	2,100.00	3/26/2014
3. 08-39 Preliminary Costs for Replacement of Various Water Lines	150,000.00	3/29/2012	120,000.00	3/26/2014	1.25%	120,000.00	1,500.00	3/26/2014
4. 09-24 Completion of Various Improvements to the North Beach Sewer Station	250,000.00	11/4/2010	218,000.00	3/26/2014	1.25%	32,000.00	2,725.00	3/26/2014
5. 10-30 Various Improvements to the Beach Haven Terrace Water Treatment Facility	115,000.00	3/31/2011	100,000.00	3/26/2014	1.25%	100,000.00	1,250.00	3/26/2014
6. 10-30 Various Improvements to the Beach Haven Terrace Water Treatment Facility	35,000.00	3/29/2012	35,000.00	3/26/2014	1.25%	35,000.00	437.50	3/26/2014
7. 10-40 Renovation and/or Replacement of Sanitary Sewer System Beneath Various Streets	525,000.00	3/31/2011	459,375.00	3/26/2014	1.25%	65,625.00	5,742.19	3/26/2014
6. 10-40 Renovation and/or Replacement of Sanitary Sewer System Beneath Various Streets	103,000.00	3/29/2012	103,000.00	3/26/2014	1.25%		1,287.50	3/26/2014
7. 11-10 Various Improvements to the North Beach Sewer Station	245,000.00	3/29/2012	245,000.00	3/26/2014	1.25%		3,062.50	3/26/2014
8. 11-44 Acquisition of Equipment	230,000.00	3/27/2013	230,000.00	3/26/2014	1.25%		2,875.00	3/26/2014
9.							-	
10.								
11.								
Total	2,563,000.00		2,115,875.00			608,125.00	26,448.44	

Sheet 64

Important: If there is more than one utility in the municipality, identify each note.

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.

***See Sheet 33 for clarification of "Original Date of Issue".**

All notes with an original date of issue of 2009 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2013 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER/SEWER UTILITY BUDGET	
2014 Interest on Notes	\$ 26,448.44
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 20,497.54
Subtotal	\$ 5,950.90
Add: Interest to be Accrued as of 12/31/2014	\$ 20,497.54
Required Appropriation - 2014	\$ 26,448.44

(Do not crowd - add additional sheets)

Not Applicable

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Sheet 65

Important: If there is more than one utility in the municipality, identify each note.

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

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

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

(Do not crowd - add additional sheets)

Not Applicable

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
		For Principal	For Interest
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
	Total		

Sheet 65a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY 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
08-04 NJEIT Sewer Projects		96,289.64					-	96,289.64
08-23 Acquisition of Meter Reading Software	10,000.00						10,000.00	
08-38 Preliminary Costs for Replacement of Various Sewer Lines		148,977.64					-	148,977.64
08-39 Preliminary Costs for Replacement of Various Water Lines		200,910.15					-	200,910.15
09-06 Removal and/or Replacement of Existing Water Mains Beneath Various Streets	84,550.26	29,698.00					84,550.26	29,698.00
09-07 Removal and/or Replacement of Sanitary Sewer Pipes Beneath Various Streets		11,314.08					-	11,314.08
09-08 Completion of Improvements to the Existing Sanitary Gravity Sewer System	621.47	12,984.00					621.47	12,984.00
09-25 Acquisition of Valves for Water Mains	31,172.23						31,172.23	
09-26 Acquisition of Meter Reading Equipment	39,917.99						39,917.99	
09-27 Acquisition of Various Pieces of Equipment	11,264.53						11,264.53	
10-14 Removal and Replacement of Existing Water Mains Beneath Various Streets		129,934.35					-	129,934.35

Sheet 66

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY 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
10-28 Acquisition of Two Utility Vehicles	1,955.42						1,955.42	
10-29 Replacement of Fencing at Utility Plants		55,971.21					-	55,971.21
10-40 Renovation and/or Replacement of Sanitary Sewer System Beneath Various Streets		371,532.08					-	371,532.08
11-14 Acquisition and Replacement of Sewer Mains	14,768.72						14,768.72	
11-23 Acquisition of Utility Body Truck	5,181.89						5,181.89	
11-24 Inspection of and Repairs to Well #1	27,805.78						27,805.78	
11-25 Inspection of and Repair to Well #3	6,936.38						6,936.38	
11-44 Acquisition of Equipment	16,793.00						16,793.00	
11-45 Replacement of Existing Sewer Mains Beneath Various Streets	543,343.42	134,590.00			486,813.38		56,530.04	134,590.00
11-46 Replacement of Existing Water Mains Beneath Various Streets	548,624.47	641,587.00			492,377.52		56,246.95	641,587.00
12-10 Removal & Replacement of Sanitary Sewer Pipes		1,153.22					-	1,153.22
12-19 NJEIT Sewer Projects		43,169.70					43,169.70	
12-25 Various Repairs Needed - Loss Control Report		24,948.32					24,948.32	

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY 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
12-20 Construction of Salt Dome & Related Structures		724,096.54			418,650.19		-	305,446.35
13-19 Painting of Brant Beach & Holgate Water Towers			500,000.00		120.08		-	499,879.92
13-20 Purchase of Two Pick-up Trucks			60,000.00		54,769.58		5,230.42	
13-31 Replacement and/or Repair of Various Water Mains and Sewer Lines			350,000.00		310.80		-	349,689.20
13-36 Replacement of Equipment and Related Improvements at the North Beach Pump Station			275,000.00		242,767.29		-	32,232.71
13-40 Removal and/or Replacement of Water Mains and Hydrants			3,600,000.00		3,137.61		-	3,596,862.39
13-41 Removal and/or Replacement of Existing Sanitary Sewer Pipe			3,200,000.00		2,345,405.73		-	854,594.27
							-	
Total	1,342,935.56	2,627,155.93	7,985,000.00	-	4,044,352.18	-	437,093.10	7,473,646.21

Sheet 66b

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

WATER/SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	xxxxxxxx	285,940.01
Received from 2013 Budget Appropriation *	xxxxxxxx	100,000.00
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations	60,000.00	xxxxxxxx
		xxxxxxxx
Balance December 31, 2013	325,940.01	xxxxxxxx
	385,940.01	385,940.01

Not Applicable

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

	Debit	Credit
Balance January 1, 2013	xxxxxxxx	
Received from 2013 Budget Appropriation *	xxxxxxxx	
Received from 2013 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance December 31, 2013		xxxxxxxx

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

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

WATER - SEWER UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
13-19 Painting of Brant Beach and Holgate	500,000.00	500,000.00		
13-20 Purchase of Two Pick-up Trucks	60,000.00			
13-31 Replacement and/or Repair of Variou and Sewer Lines	350,000.00	350,000.00		
13-36 Replacement of Equipment and Rel Improvements at the North Beach Pump	275,000.00	275,000.00		
13-40 Removal and/or Replacement of Wa and Hydrants	3,600,000.00	3,600,000.00		
13-41 Removal and/or Replacement of Exi Sewer Pipe	3,200,000.00	3,200,000.00		
Total	7,985,000.00	7,925,000.00	-	-

WATER/SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	64,048.98
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Premium on Sale of Notes		
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2013 Budget Revenue		xxxxxxxxx
Balance December 31, 2013	64,048.98	xxxxxxxxx
	64,048.98	64,048.98

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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UTILITIES ONLY

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