

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

POPULATION LAST CENSUS	<u>20,065</u>
NET VALUATION TAXABLE 2013	<u>\$2,799,195,510</u>
MUNICODE	<u>1516</u>

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

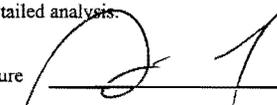
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Township _____ of Little Egg Harbor, County c 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 34a, 49 to 51a and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

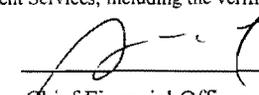
Signature 
Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Garrett Loesch, am the Chief Financial Officer, License# N-0869, of the Township of Little Egg Harbor, 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 Financial Officer
Address 665 Radio Road, Little Egg Harbor, NJ 08087
Phone Number (609) 296-7636
Fax Number _____
Email Loesch@leht.com

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

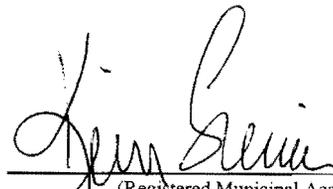
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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



(Registered Municipal Accountant)
Holman Frenia Allison

(Firm Name)
618 Stokes Rd

(Address)
MEDFORD NJ 08055

(Address)
609-953-0612

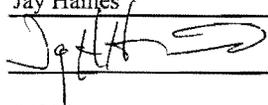
(Phone Number)
609-953-8443

(Fax Number)

Certified by me
this 7th 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: Jay Haines
Signature: 
Certificate #: 005105
Date: _____

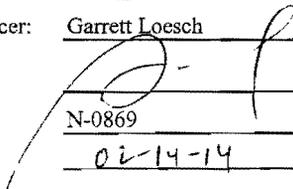
**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

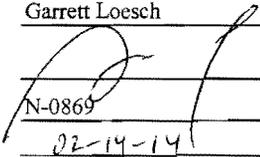
The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Township of Little Egg Harbor
 Chief Financial Officer: Garrett Loesch
 Signature: 
 Certificate #: N-0869
 Date: 02-14-14

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

NOT APPLICABLE

Municipality: Township of Little Egg Harbor
 Chief Financial Officer: Garrett Loesch
 Signature: 
 Certificate #: N-0869
 Date: 02-14-14

21-0732629
Federal ID #

Township of Little Egg Harbor
Municipality

Ocean
County

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

Fiscal Year Ending: December 31, 2013

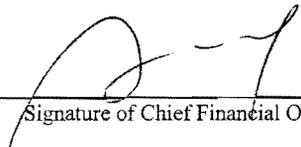
(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL \$ <u>2,792,422.00</u>	\$ <u>129,360.00</u>	\$ <u>-</u>

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 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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



Signature of Chief Financial Officer

02-14-14
Date

IMPORTANT!

READ INSTRUCTIONS

LOCAL GOVT SERVICES
MAR 10 P 10 30
RECEIVED

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 Little Egg Harbor 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 [Signature]
Title Chief Financial Officer

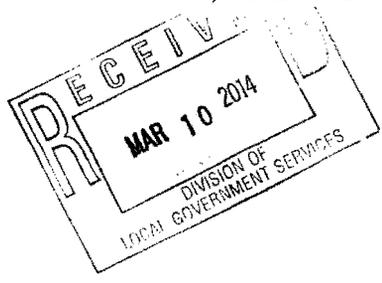
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-3 5, was in the amount of \$ 2,746,713.463.



Joseph J. Sorrentino
SIGNATURE OF TAX ASSESSOR
Township of Little Egg Harbor
MUNICIPALITY
Ocean
COUNTY

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012.....(1)	\$	<u>33,725.00</u>
	x	<u>25%</u>
(2)	\$	<u>8,431.25</u>

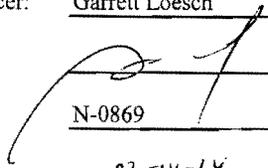
Municipal Public Defender Trust Cash Balance December 31, 2013(3) N/A

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

Amount in excess of the amount expended: 3 - (1 + 2) = \$ 0.00

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: Garrett Loesch

Signature: 

Certificate #: N-0869

Date: 02-14-14

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2013
1. <u>Law Enforcement Account</u>	50,242.00	1,860.00	30,127.00	21,975.00
2. <u>Tax Title Lien Trust</u>	377,675.00	3,815,721.00	2,554,432.00	1,638,964.00
3. <u>Escrow Deposits</u>	2,065,098.00	788,612.00	1,224,254.00	1,629,456.00
4. <u>Planning Board Trust</u>	35,953.00	86,566.00	84,706.00	37,813.00
5. <u>Recreation Trust</u>	1,952.00	2.00		1,954.00
6. <u>Sick and Vacation Time Trust</u>	320,296.00	106,223.00	176,242.00	250,277.00
7. <u>Open Space Trust</u>	1,667,596.00	72,947.00	8,835.00	1,731,708.00
8. <u>Community Center Trust</u>	3,782.00	1,038.00	1,295.00	3,525.00
9. <u>COAH Trust</u>	172,176.00	37,429.00		209,605.00
10. <u>Police Federal Forefiture</u>	69,418.00	53.00	70,523.00	(1,052.00)
11. <u>POAA Funds</u>	586.00			586.00
12. <u>Storm Relief Trust</u>	0.00	428,392.00	423,037.00	5,355.00
13. <u>Police Equipment Trust</u>	0.00	1,000.00		1,000.00
14. _____				-
15. _____				-
16. _____				-
17. _____				-
18. _____				-
19. _____				-
20. _____				-
21. _____				-
22. _____				-
23. _____				-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
31. _____				-
32. _____				-
33. _____				-
34. _____				-
35. _____				-
Totals:	4,764,774.00	5,339,843.00	4,573,451.00	5,531,166.00

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	Interest	Other			
Assessment Special Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								...
								...
								...
								...
								...
								...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								...
								...
								...
								...
								...
Due to Current Fund	585.00			49.00				634.00
Other Liabilities								...
Trust Surplus	47,397.00				6,690.00			54,087.00
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								...
								...
								...
								...
Totals	47,982.00	0.00	0.00	49.00	6,690.00	0.00	0.00	54,721.00

Sheet 7

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	47,599.00	5,765,153.00	330,817.00	5,481,935.00
Trust - Assessment		54,721.00		54,721.00
Trust - Dog License				-
Trust - Other	23,828.00	5,203,420.00	434,982.00	4,792,266.00
Capital - General		1,624,247.00		1,624,247.00
Water (N/A) - Operating				-
Water (N/A) - Capital				-
Water (N/A) Utility - Assessment Trust				-
Public Assistance **				-
Garbage District				-
Grant Fund		616,385.00		616,385.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	71,427.00	13,263,926.00	765,799.00	12,569,554.00

* Include Deposits In Transit

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

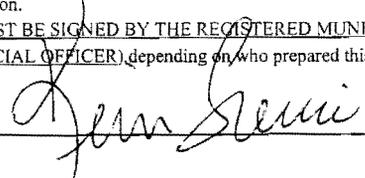
REQUIRED CERTIFICATION

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

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

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

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

Signature: 

Title: Registered Municipal Accountant

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

Grant	Balance January 1, 2013	2013 Budget Revenue Realized	Received	Adjusts/Canceled		Balance Dec. 31, 2013
						-
Recreation Trails - 2010	18,429.00					18,429.00
Community Development Block Grant	42,000.00		42,000.00			-
Body Armor Grant		4,952.00	4,952.00			-
Recycling Tonnage Grant		82,420.00	82,420.00			-
Safe and Secure Communities	9,763.00	60,000.00	60,000.00			9,763.00
Clean Communities		48,401.00	48,401.00			-
COPS Rehiring Program	432,154.00		258,582.00			173,572.00
Community Development Block Grant - 2013		37,000.00				37,000.00
Post Sandy Planning Assist		28,000.00				28,000.00
966 Grant (FY12)		14,110.00				14,110.00
966 Grant (FY13)		13,107.00				13,107.00
Municipal Aid Road Program - Valley Forge Drive		250,000.00	187,500.00			62,500.00
Municipal Aid Road Program - Frog Pond Road Ph. 2	200,000.00		150,000.00			50,000.00
						-
						-
						-
						-
						-
						-
						-
Totals	702,346.00	537,990.00	833,855.00	0.00	0.00	406,481.00

Sheet 10

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

Grant	Balance January 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Adjustment		Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
State:								-
Clean Communities - 2011	15,898.00				15,898.00			-
Gypsy Moth	8,427.00							8,427.00
Alcohol Education & Rehabilitation	9,255.00							9,255.00
Safe and Secure Communities	54,763.00							54,763.00
Bulletproof Vest Program	18.00							18.00
Click It or Ticket	200.00							200.00
Drunk Driving Enforcement Fund	6,654.00							6,654.00
Municipal Road Program - Frog Pond Rd.	200,000.00							200,000.00
NJDEP - Recycling Tonnage	84,258.00	18,493.00			78,872.00			23,879.00
Body Armor Replacement Fund	14,351.00		4,952.00					19,303.00
GIS Rutgers Technical Assistance	250.00							250.00
Fire Safety Bureau Fees - 1992 Grant	2,805.00							2,805.00
966 Reimbursement	24.00							24.00
Clean Communities - 2013			48,401.00		20,945.00			27,456.00
Safe and Secure Communities - 2013			60,000.00					60,000.00
966 Grant (FY12)			14,110.00		13,645.00			465.00
966 Grant (FY13)			13,107.00					13,107.00
Municipal Road Program - Valley Forge Dr.			250,000.00					250,000.00
Post Sandy Planning Assist.			28,000.00					28,000.00
								-
Subtotals this Sheet ONLY	396,903.00	18,493.00	418,570.00	0.00	129,360.00	0.00	0.00	704,606.00

Sheet 11

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

Grant	Balance January 1, 2013	Transferred from 2013 Budget Appropriations			Expended	Adjustment/ Canceled		Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Federal:								-
Cops Rehire Grant	367,514.00				216,242.00			151,272.00
Community Development Block Grant	2,615.00		37,000.00					39,615.00
Ed Byrne Justice Assitance Grant	17,592.00							17,592.00
Stormwater Management Regulation	9,966.00				9,966.00			-
								-
								-
								-
Local:								-
Recycling Tonnage Grant - County	119,023.00		54,312.00		85,372.00			87,963.00
OC Recycling Revenue Sharing	82,453.00		9,615.00		31,325.00	5,523.00		55,220.00
								-
								-
								-
								-
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								-
Totals, including "Extra" Sheets	996,066.00	18,493.00	519,497.00	0.00	472,265.00	5,523.00	0.00	1,056,268.00

Sheet 11a

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

Grant NOT APPLICABLE	Balance January 1, 2013	Transferred to 2013 Budget Appropriations			Received			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
								-
								-
								-
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Grand Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Sheet 12

***LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	229,356.00
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002-00	XXXXXXXXXX	5,236,297.00
Levy School Year July 1, 2013 - June 30, 2014		XXXXXXXXXX	11,772,562.00
Levy Calendar Year 2013		XXXXXXXXXX	-
Paid		11,674,517.00	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	327,401.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00	5,236,297.00	XXXXXXXXXX
*Not including Type I school debt service, emergency authorizations-schools, transfer to		17,238,215.00	17,238,215.00

#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2013	85045-00	XXXXXXXXXX	1,667,596.00
2013 Levy	81105-00	XXXXXXXXXX	69,978.00
2013 Added Taxes			358.00
Interest Earned		XXXXXXXXXX	1,636.00
Expended		7,860.00	XXXXXXXXXX
Balance December 31, 2013	85046-00	1,731,708.00	XXXXXXXXXX
		1,739,568.00	1,739,568.00

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

Pinelands Regional High School District

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	97,307.00
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	14,007,980.00
Levy Calendar Year 2013	XXXXXXXXXX	-
Paid	14,012,839.00	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	92,448.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	14,105,287.00	14,105,287.00

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	34,749.00
			-
2013 Levy:		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	7,825,163.00
County Library	80003-04	XXXXXXXXXX	898,280.00
County Health		XXXXXXXXXX	324,487.00
County Open Space Preservation		XXXXXXXXXX	287,990.00
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	50,429.00
			-
Paid		9,370,669.00	XXXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXXX
County Taxes		-	XXXXXXXXXX
Due County for Added & Omitted Taxes		50,429.00	XXXXXXXXXX
		9,421,098.00	9,421,098.00

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	1,332,318.00	XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111-00	-	XXXXXXXXXX	XXXXXXXXXX
Water -	81112-00	-	XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109-00	-	XXXXXXXXXX	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX	XXXXXXXXXX
		-	XXXXXXXXXX	XXXXXXXXXX
		-	XXXXXXXXXX	XXXXXXXXXX
		-	XXXXXXXXXX	XXXXXXXXXX
		-	XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy		80003-07	XXXXXXXXXX	1,332,318.00
Paid		80003-08	1,332,318.00	XXXXXXXXXX
Balance December 31, 2013		80003-09	-	XXXXXXXXXX
			1,332,318.00	1,332,318.00

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

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

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

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

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	-	-
		0.00	0.00

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-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	6,644,344.00	7,483,430.00	839,086.00
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	519,497.00	519,497.00	-
			-
Total Miscellaneous Revenue Anticipated 80103-	7,163,841.00	8,002,927.00	839,086.00
Receipts from Delinquent Taxes 80104-		319,039.00	319,039.00
			-
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	15,295,327.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	15,295,327.00	15,264,924.00	(30,403.00)
	22,459,168.00	23,586,890.00	1,127,722.00

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	50,799,566.00
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	11,772,562.00	xxxxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxxxx
Regional High School Tax 80110-00	14,007,980.00	xxxxxxxxxx
County Taxes 80111-00	9,335,920.00	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	50,429.00	xxxxxxxxxx
Special District Taxes 80113-00	1,332,318.00	xxxxxxxxxx
Municipal Open Space Tax 80120-00	70,336.00	xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	1,034,903.00
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	-	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00	15,264,924.00	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	-
	51,834,469.00	51,834,469.00

*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	21,939,671.00
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	519,497.00
Appropriated for 2013 (Budget Statement Item 9)	80012-03	22,459,168.00
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	22,459,168.00
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	22,459,168.00
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	19,967,816.00
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,034,903.00
Reserved	80012-10	1,451,552.00
Total Expenditures	80012-11	22,454,271.00
Unexpended Balances Canceled (see footnote)	80012-12	4,897.00

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

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

RESULTS OF 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	839,086.00
Delinquent Tax Collections	80013-02	XXXXXXXXXX	319,039.00
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	-
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	4,897.00
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	155,500.00
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 Appropriation Reserves	80013-05	XXXXXXXXXX	1,227,053.00
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013-07	5,236,297.00	XXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXX	5,236,297.00
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	-	XXXXXXXXXX
Delinquent Tax Collections	80013-10	-	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	30,403.00	XXXXXXXXXX
Interfund Advances Originating in 2013	80013-12	144,666.00	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,370,506.00	XXXXXXXXXX
		7,781,872.00	7,781,872.00

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxxx	615,361.00
2.		xxxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxxx	2,370,506.00
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	-	xxxxxxxxxx
5. Amount Appropriated in the 2013 Budget with Prior Written Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2013	80014-05	2,985,867.00	xxxxxxxxxx
		2,985,867.00	2,985,867.00

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

Cash	80014-06	5,483,260.00
Investments	80014-07	
Sub Total		5,483,260.00
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	2,623,031.00
Cash Surplus	80014-09	2,860,229.00
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	125,638.00
Deferred Charges #	80014-12	8,297,506.00
Cash Deficit #	80014-13	
Special Emergency Notes Issued and Outstanding		(3,978,000.00)
CDL Loan Payable		(4,319,506.00)
Total Other Assets	80014-14	125,638.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	2,985,867.00

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

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

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>50,527,093.00</u>
	82113-00	\$	<u>-</u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>1,332,318.00</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>270,611.00</u>
5a. Subtotal 2013 Levy		\$	<u>52,130,022.00</u>
5b. Reductions due to tax appeals**		\$	<u>-</u>
5c. Total 2013 Tax Levy	82106-00	\$	<u>52,130,022.00</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>199,942.00</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>-</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>1,112,485.00</u>
9. Discount Allowed	82110-00	\$	<u>-</u>
10. Collected in Cash: In 2012	82121-00	\$	<u>473,081.00</u>
In 2013 *	82122-00	\$	<u>49,921,837.00</u>
R.E.A.P. Revenue	82124-00	\$	<u>-</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>404,648.00</u>
Total To Line 14	82111-00	\$	<u>50,799,566.00</u>
11. Total Credits		\$	<u>52,111,993.00</u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u>18,029.00</u>
13. Percentage of Cash Collections to Total 2013 Levy (Item 10 divided by Item 5c) is:	$\frac{97.44\%}{82112-00}$	Note A	

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



14. <u>Calculation of Current Taxes Realized in Cash:</u>	
Total of Line 10	\$ <u>50,799,566.00</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ <u>-</u>
To Current Taxes Realized in Cash (Sheet 17)	\$ <u>50,799,566.00</u>

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows 1,500,000.00, and Item 10 shows 1,049,977.50, the percentage represented by the cash collections would be 1,049,977.50 ÷ 1,500,000, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

* Include overpayments applied as part of 2013 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2013

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$	<u>50,799,566.00</u>
<i>LESS</i> : Proceeds from Accelerated Tax Sale	-	<u>469,471.00</u>
NET Cash Collected	\$	<u>50,330,095.00</u>
Line 5c (Sheet 22) Total 2013 Tax Levy.....	\$	<u>52,130,022.00</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		<u>96.54%</u>

Tax Levy Sale section is NOT APPLICABLE

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$	<u>N/A</u>
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	-	<u>-</u>
NET Cash Collected	\$	<u>N/A</u>
Line 5c (Sheet 22) Total 2013 Tax Levy	\$	<u>N/A</u>
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		<u>N/A %</u>

**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	102,737.00	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	-
2. Sr. Citizens Deductions Per Tax Billings	71,500.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	320,250.00	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	12,898.00	xxxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	0.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxx	5,775.00
9. Received in Cash from State	xxxxxxxxxx	375,972.00
10.		
11.		
12. Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	125,638.00
Due To State of New Jersey	-	xxxxxxxxxx
	507,385.00	507,385.00

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

Line 2	71,500.00
Line 3	320,250.00
Line 4	12,898.00
Sub-Total	404,648.00
Less: Line 7	0.00
To Item 10, Sheet 22	404,648.00

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

		Debit	Credit
Balance January 1, 2013		xxxxxxxxxx	215,112.00
Taxes Pending Appeal	215,112.00	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 Appellants (Including 5% Interest from Date of Payment)		-	xxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-	xxxxxxxxxx
Balance December 31, 2013		-	xxxxxxxxxx
Taxes Pending Appeal *	215,112.00	xxxxxxxxxx	xxxxxxxxxx
Interest Earned on Taxes Pending Appeals	-	xxxxxxxxxx	xxxxxxxxxx
		0.00	215,112.00

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

Dayna Wilson, CTC
Signature of Tax Collector

T-8078
License #

2/14/2014
Date

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

		YEAR 2014	YEAR 2013
1. Total General Appropriations for 2014 Municipal Budget State- ment Item 8(L)(Exclusive of Reserve for Uncollected Taxes)	80015-		XXXXXXXXXX
2. Local District School Tax -	Actual 80016- Estimate ** 80017-		XXXXXXXXXX
3. Regional School District Tax -	Actual 80025- Estimate * 80026-		XXXXXXXXXX
4. Regional High School Tax - School Budget	Actual 80018- Estimate * 80019-		XXXXXXXXXX
5. County Tax	Actual 80020- Estimate * 80021-		XXXXXXXXXX
6. Special District Tax	Actual 80022- Estimate * 80023-		XXXXXXXXXX
7. Municipal Open Space Tax	Actual 80027- Estimate * 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	0.00	
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)	80024-02		
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	0.00	
11. Amount of Item 10 Divided by	0.00% [820034-04]		
Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	0.00	
<u>Analysis of Item 11:</u>			
Local District School Tax (Amount Shown on Line 2 Above)	0.00		* Must not be stated in an amount less than "actual" Tax of year 2013
Regional School District Tax (Amount Shown on Line 3 Above)	0.00		** May not be stated in an amount less than proposed budget submitted by the Local 1 of Education to the Commissioner of Education on January 15, 2014 (Chap. 13 P.L. 1978). Consideration must be given calendar year calculation
Regional High School Tax (Amount Shown on Line 4 Above)	0.00		
County Tax (Amount Shown on Line 5 Above)	0.00		
Special District Tax (Amount Shown on Line 6 Above)	0.00		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	0.00		
Tax in Local Municipal Budget	0.00		
Total Amount (see Line 11)	0.00		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)	80024-06	0.00	Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
<u>Computation of "Tax in Local Municipal Budget"</u>			
Item 1 - Total General Appropriations		0.00	
Item 12 - Appropriation: Reserve for Uncollected Taxes		0.00	
Sub-Total		0.00	
Less: Item 9 - Total Anticipated Revenues		0.00	
Amount to be Raised by Taxation in Municipal Budget	80024-07	0.00	

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)	\$ <u> -</u>
B. Reserve for Uncollected Taxes Exclusion:	
Outstanding Balance of Delinquent Taxes (sheet 26 , Item 14A) x % of collection (Item 16)	\$ <u> 17,733.58</u>
C. TIMES: % of increase of Amount to be Raised by Taxes over Prior Year	<u> (100.00%)</u> %
[(2014 Estimated Total Levy - 2013 Total Levy) / 2013 Total Levy]	
D. Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]	\$ <u> 0.00</u>
E. Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)	\$ <u> 0.00</u>

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29)	\$ <u> -</u>
2. Taxes not included in the Budget (AFS 25, items 2 thru 7)	\$ <u> -</u>
Total	\$ <u> -</u>
3. Less: Anticipated Revenues (item 5, budget sheet 11)	\$ <u> -</u>
4. Cash Required	\$ <u> -</u>
5. Total Required at <u> 0.00%</u> (items 4 + 6)	\$ <u> -</u>
6. Reserve for Uncollected Taxes (item E above)	\$ <u> -</u>

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			585,564.00	XXXXXXXXXX
A. Taxes	83102-00	18,512.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	567,052.00	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	-
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	6,126.00
5. Added Tax Title Liens			83111-00	61,767.00
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfer from Taxes		83107-00	(1)	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	653,457.00
8. Totals			653,457.00	653,457.00
9. Balance Brought Down			653,457.00	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	319,039.00
A. Taxes	83116-00	6,345.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	312,694.00	XXXXXXXXXX	XXXXXXXXXX
11. Interests and Costs - 2013 Tax Sale			83118-00	20,015.00
12. 2013 Taxes Transferred to Liens			83119-00	199,942.00
13. 2013 Taxes			83123-00	18,029.00
14. Balance December 31, 2013			XXXXXXXXXX	572,404.00
A. Taxes	83121-00	36,322.00	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	536,082.00	XXXXXXXXXX	XXXXXXXXXX
15. Totals			891,443.00	891,443.00

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No.9) is 48.82%

17. Item No. 14 multiplied by percentage shown above is \$ 279,466.28 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	5,757,700.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	-
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXXX	5,757,700.00
		5,757,700.00	5,757,700.00

CONTRACT SALES

THIS SECTION NOT APPLICABLE		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	-
		0.00	0.00

MORTGAGE SALES

THIS SECTION NOT APPLICABLE		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	-
		0.00	0.00

Analysis of Sale of Property:

* Total Cash Collected in 2013

-
 (84125-00)

Realized in 2013 Budget

-

To Results of Operations (Sheet 19)

-

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

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

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

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxx	8,370,000.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	755,000.00	xxxxxxxxxx	
Outstanding, December 31, 2013	80033-04	7,615,000.00	xxxxxxxxxx	
		8,370,000.00	8,370,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 775,000.00
2014 Interest on Bonds *		80033-06	230,575.00	
ASSESSMENT SERIAL BONDS NOT APPLICABLE				
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	\$ 230,575.00

LIST OF BONDS ISSUED DURING 2013 NOT APPLICABLE				
Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

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

(COUNTY)(MUNICIPAL) 0

LOAN

NOT APPLICABLE		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 Loan Maturities			80033-05	\$ -
2014 Interest on Loans			80033-06	\$ -
Total 2014 Debt Service for	Loan		80033-13	\$ -
Green Acres		LOAN		
Outstanding January 1, 2013	80033-07	xxxxxxxxxx	788,254.00	
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09	68,523.00	xxxxxxxxxx	
Outstanding, December 31, 2013	80033-10	719,731.00	xxxxxxxxxx	
		788,254.00	788,254.00	
2014 Loan Maturities			80033-11	\$ 69,900.00
2014 Interest on Loans			80033-12	\$ 14,047.00
Total 2014 Debt Service for Green Acres Loan			80033-13	\$ 83,947.00

LIST OF LOANS ISSUED DURING 2013

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

80033-14 80033-15

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	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 BOND				
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-	\$ 3,978,000.00	\$ 3,978.00
3. Tax Anticipation Notes	80038-	\$ -	\$ -
4. Interest on Unpaid State and County Taxes	80039-	\$ -	\$ -
5. _____		\$ -	\$ -
6. _____		\$ -	\$ -
7. _____		\$ -	\$ -

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 2006-07	1,111,500.00	04/05/07	576,797.00	02/07/14	1.250%		7,209.96	02/07/14
2. 2006-15	446,500.00	04/05/07	225,853.00	02/07/14	1.250%		2,823.16	02/07/14
3. 2009-13	1,358,500.00	02/18/10	1,258,500.00	02/07/14	1.250%		15,731.25	02/07/14
4. 2010-20	1,324,300.00	06/14/12	1,324,300.00	02/07/14	1.250%		16,553.75	02/07/14
5. 2011-15	1,610,250.00	02/10/12	1,610,250.00	02/07/14	1.250%		20,128.13	02/07/14
6. 2012-12	1,615,000.00	02/08/13	1,615,000.00	02/07/14	1.250%		20,187.50	02/07/14
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
TOTALS	7,466,050.00	XXXXXXXXXX	6,610,700.00	XXXXXXXXXX	XXXXXXXXXX	-	82,633.75	XXXXXXXXXX

Sheet 33

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

80051-01

80051-02

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

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

All notes with an original date of issue of 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE 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.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

Sheet 34

NOT APPLICABLE

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

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

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

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	NOT APPLICABLE	Amount of Lease Obligation Outstanding Dec. 31, 2013	2014 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
Totals		-	-	-

Sheet 34a
NOT APPLICABLE

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS		Balance January 1, 2013		2013 Authorizations	Adjustments	Expended	Authorizations Canceled	Balance - December 31, 2013	
Specify each authorization by purpose. Do not merely designate by a code number.		Funded	Unfunded					Funded	Unfunded
Code No	Purpose								
00-06	Extension Water Lines - Atlantis Section	5,562.00						5,562.00	-
02-23	Acquisition of Land - Parker Run		18,566.00					-	18,566.00
02-41	Construction of Municipal Building	8,094.00				3,500.00		4,594.00	-
03-04	Acquisition of Real Property	7,072.00				7,072.00		-	-
03-06	Acquisition of Trash Trucks & Cans	51,053.00				521.00		50,532.00	-
04-04	Acquisition of Trash Trucks	13,236.00						13,236.00	-
04-15	Acquisition of Fuel Depot	50,296.00				15,369.00		34,927.00	-
04-19	Various Improvements Municipal Building	1,247.00				1,247.00		-	-
05-05	Building Construction at Parkertown Dock	13,837.00						13,837.00	-
05-16	Acquisition of a Tractor	925.00						925.00	-
05-22	Construction of Recreation Trail	1,221.00						1,221.00	-
05-33	Purchase of Motorcycles	5,805.00						5,805.00	-
06-07	Various Road Improvements		243,048.00					-	243,048.00
06-14	Construction of Recreation Fields	165,204.00				165,204.00		-	-
06-15	Construction of Recreation Fields		131.00					-	131.00
07-04	Construction of North Burgee Drive		32,446.00					-	32,446.00
07-10	Purchase of Trash Truck		28,000.00					-	28,000.00
07-25	Purchase of Open Space	67,500.00	1,282,500.00					67,500.00	1,282,500.00
08-03	Acquisition & Installation of Automatic Doors		14,890.00					-	14,890.00
08-04	Improvements to Lexington Drive		161,439.00					-	161,439.00
09-05	Improvements to Forest Edge Drive		94,838.00					-	94,838.00
Subtotals this Sheet ONLY		391,052.00	1,875,858.00	-	-	192,913.00	-	198,139.00	1,875,858.00

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

Sheet 35

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
2013-14 Various Capital Improvements	2,149,850.00	2,042,360.00	107,490.00	
Total 80032-00	2,149,850.00	2,042,360.00	107,490.00	-

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	528.00
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2013	80029-04	528.00	XXXXXXXXXX
		528.00	528.00

**BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013	\$	-
2. Amount of Cash in Special Trust Fund as of December 31, 2013 (Note A)	\$	-
3. Amount of Bonds Issued Under Item 1 Maturing in 2014	\$	-
4. Amount of Interest on Bonds with a Covenant - 2014 Requirement	\$	-
5. Total of 3 and 4 - Gross Appropriation	\$	-
6. Less Amount of Special Trust Fund to be Used	\$	-
7. Net Appropriation Required	\$	-

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

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

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

MUNICIPALITIES ONLY
IMPORTANT !

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

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

- A.
- 1. Total Tax Levy for the Year 2013 was \$ 52,130,022.00
 - 2. Amount of Item 1 Collectetd in 2012 (*) \$ 50,799,566.00
 - 3. Seventy (70) percent of Item 1 \$ 36,491,015.40
- (*) Including prepayments and overpayment applied.

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

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

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

- D.
- 1. Cash Deficit 2012 \$ -
 - 2. 4% of 2012 Tax Levy for all puposes:
Levy -- \$ - = \$ -
 - 3. Cash Deficit 2013 \$ -
 - 4. 4% of 2013 Tax Levy for all puposes:
Levy -- \$ 52,130,022.00 = \$ 2,085,200.88

E. <u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
2. County Taxes	\$ <u>34,749.00</u>	\$ <u>50,429.00</u>	\$ <u>85,178.00</u>
3. Amounts due Special Districts	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
4. Amounts due School Districts for Local School Tax	\$ <u>326,663.00</u>	\$ <u>419,849.00</u>	\$ <u>746,512.00</u>