

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

NOT APPLICABLE

LEON P. COSTELLO, CPA
(Registered Municipal Accountant)

FORD - SCOTT & ASSOCIATES
(Firm Name)

1535 HAVEN AVENUE
(Address)

OCEAN CITY, NJ 08226
(Address)

609-399-6333
(Phone Number)

609-399-3710
(Phone Number)

Certified by me

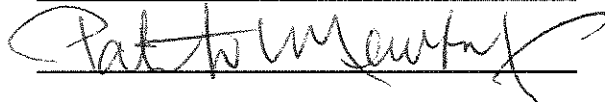
this _____ day of FEBRUARY, 2014

**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: Patrick Newton

Signature:



Certificate #:

005303

Date:

2/10/2014


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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
10. The municipality has not applied 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: CITY OF OCEAN CITY
Chief Financial Officer: FRANK DONATO III
Signature: 
Certificate #: CFO# N-0651
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

21-6000952

Fed I.D. #

CITY OF OCEAN CITY

Municipality

CAPE MAY

County

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

Fiscal Year Ending: December 31, 2013

	(1) Federal Programs Expended (administered by the state	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>10,513.99</u>	\$ <u>1,171,505.47</u>	\$ <u>8,825.02</u>

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

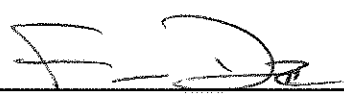
Single Audit

Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 24, 1999) and OMB 04-04. Expenditures are defined in Section 205 of OMB A-133.

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


Signature of Chief Financial Officer

2/10/14
Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

The following certification is to be used ONLY in the event there is NO municipality operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the CITY of OCEAN CITY, County of CAPE MAY during the year 2013 and that sheets 40 to 68 are unnecessary.

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

Name FRANK DONATO III
Title CFO# N-0651


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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 11,182,840,529.00


Joseph Elliott
SIGNATURE OF TAX ASSESSOR

* The valuation of property reflected here does not include reduction in values from substantially damaged homes due to Superstorm Sandy. The Cape May County Board of Taxation has extended the deadline to 2/13/14 for Tax Assessor's in the County to report all damage

CITY OF OCEAN CITY
MUNICIPALITY
CAPE MAY
COUNTY

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2013**

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

Title of Account	Debit	Credit
CASH & INVESTMENTS	10,222,251.12	
DUE FROM STATE - VETERANS AND SENIOR CITIZENS	-	
TAXES RECEIVABLE:		
PRIOR	3,742.17	
CURRENT	797,144.94	
SUB-TOTAL	800,887.11	
TAX TITLE LIENS RECEIVABLE	1,748.18	
PROPERTY ACQUIRED FOR TAXES	262,576.00	
DEMOLITION LIEN RECEIVABLE	86,808.70	
DEFERRED CHARGE:EMERGENCY(40a4-46)		
DEFERRED CHARGE:SPECIAL EMERGENCY (40A:4-55)	1,860,000.00	
INTERFUNDS:		
DUE FROM TRUST - DOG	-	
DUE FROM TRUST - GRANT	-	
REVENUE ACCOUNTS RECEIVABLE:REBATE RECEIVABLE	-	
DEFERRED SCHOOL TAX	12,140,786.00	
Page Subtotal	25,375,057.11	-

(Do not crowd - add additional sheets)

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2013**

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

Title of Account	Debit	Credit
APPROPRIATION RESERVES		1,028,082.66
ENCUMBRANCES PAYABLE		995,735.52
TAX OVERPAYMENTS		4,558.04
PREPAID TAXES		1,943,324.22
PAYROLL TAXES PAYABLE		81,609.70
ACCOUNTS PAYABLE		23,025.00
RESERVE FOR TAX APPEALS		100,000.00
ESCROW:BLUE WATER MARINA		33,059.76
RESERVE FOR HEALTH INSURANCE		17,109.43
INTERFUND:DUE TO GRANT		-
SPECIAL EMERGENCY NOTE		-
RESERVE FOR REVALUATION		-
RESERVE FOR GARDEN STATE TRUST FUND		-
RESERVE FOR TAX MAPS		-
RESERVE FOR REVALUATION 2006		-
RESERVE FOR PREPAID REVENUES:BEACH FEES		60,585.00
RESERVE FOR SPECIAL EMERGENCY:SANDY		26,868.41
DUE TO STATE SR'S & VETS		873.89
LOCAL SCHOOL TAX PAYABLE		-
DUE TO COUNTY - ADDED & OMITTED TAXES		95,753.21
SUBTOTAL		4,410,584.84 "C"
RESERVE FOR RECEIVABLES		1,152,019.99
DEFERRED SCHOOL TAX PAYABLE		12,140,786.00
SPECIAL EMERGENCY NOTE		1,860,000.00
FUND BALANCE		5,811,666.28
	25,375,057.11	25,375,057.11

(Do not crowd - add additional sheets)

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

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

Title of Account	Debit	Credit
Cash 85001	10,568,043.23	
Taxes Receivable 85002	800,887.11	
Tax Title Liens 85003	1,748.18	
Foreclosed Property 85004	262,576.00	
Other Receivables 85007	86,808.70	
State and Federal Grants Receivable 85006	1,341,656.58	
Emergencies and Deferred Charges 85005	1,860,000.00	
Deferred School Tax 85008	12,140,786.00	
Total Assets 85008	27,062,505.80	
Cash Liabilities 85009		6,098,033.53
Reserve for Receivables 85010		1,152,019.99
Fund Balance 85011		5,811,666.28
Deferred School Tax Payable		12,140,786.00
Special Emergency Note Payable		1,860,000.00
Total Liabilities, Reserve and Fund Balance 85012		27,062,505.80

**POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
CASH & INVESTMENTS	-	
RESERVE FOR PUBLIC ASSISTANCE		-
	-	-

(Do not crowd - add additional sheets)

*To be prepared in compliance with Department of Human Services Municipal Audit Guide,
Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
CASH	345,792.11	
GRANTS RECEIVABLE	1,341,656.58	
INTERFUNDS:		
DUE FROM / TO CURRENT FUND	-	-
APPROPRIATED RESERVES		1,174,401.59
UNAPPROPRIATED RESERVES		74,426.82
ENCUMBRANCES PAYABLE		438,620.28
	1,687,448.69	1,687,448.69

(Do not crowd - add additional sheets)

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

Title of Account	Debit	Credit
DOG LICENSE TRUST FUND:		
CASH	22,679.50	
DUE TO CURRENT FUND		
DUE TO STATE OF N.J. - FEES		
RESERVE FOR DOG FUND EXPENDITURES		22,679.50
TOTALS - DOG TRUST	22,679.50	22,679.50
OTHER TRUSTS:		
CASH & INVESTMENTS	2,546,465.91	
RESERVES:		
TERMINAL LEAVE		-
POAA-FTA		31,040.95
CASH PERFORMANCE		441,390.51
LIFEGUARD PENSION FUND		84,717.96
SHADE TREE		5,603.20
RECYCLING TRUST FUND		-
SPECIAL LAW ENFORCEMENT		17,090.46
OC TOURISM DEVELOPMENT FUND		157,240.25
RECREATION TRUST		52,147.23
FIRE DEDICATED PENALTIES		954.32
PLANNING BOARD ESCROW		108,828.56
COAH		1,351,401.32
TTL REDEMPTION		290,972.20
MERCHANT FEES		5,078.95
Totals	2,569,145.41	2,569,145.41

(Do not crowd - add additional sheets)

N/A

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

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

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

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

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

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

Chief Financial Officer: _____

Signature: _____

Certificate # : _____

Date: _____

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
1. <u>Cash Performance</u>	\$ 217,380.86	228,183.43	4,173.78	\$ 441,390.51
2. <u>COAH</u>	2,328,559.39	336,628.63	1,313,786.70	1,351,401.32
3. <u>Fire Dedicated Penalties</u>	4.32	1,510.00	560.00	954.32
4. <u>Lifeguard Pension Fund</u>	93,485.16	161,960.10	170,727.30	84,717.96
5. <u>OC Tourism Development Fund</u>	116,041.37	793,374.12	752,175.24	157,240.25
6. <u>Planning Board Escrow</u>	91,068.12	300,352.52	282,592.08	108,828.56
7. <u>POAA-FTA</u>	31,197.08	3,338.87	3,495.00	31,040.95
8. <u>Recreation Trust</u>	49,160.12	654,151.43	651,164.32	52,147.23
9. <u>Shade Tree</u>	3,865.72	9,804.05	8,066.57	5,603.20
10. <u>Special Law Enforcement</u>	16,871.51	3,441.83	3,222.88	17,090.46
11. <u>TTL Redemption</u>	185,843.33	731,386.85	626,257.98	290,972.20
12. <u>Merchant Fees</u>	12,375.50	108,342.00	115,638.55	5,078.95
13. _____				
14. _____				
15. _____				
16. _____				
17. _____				
18. <u>Dog Account</u>	15,380.36	16,196.61	8,897.47	22,679.50
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals	\$ 3,161,232.84	\$ 3,348,670.44	\$ 3,940,757.87	\$ 2,569,145.41

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

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

Sheet 7

*Show as red figure

**POST CLOSING
TRIAL BALANCE -- GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	12,727,100.00	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	12,727,100.00
CASH	10,062,259.64	
DUE FROM	-	
DUE FROM	-	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	49,233,376.31	
UNFUNDED	35,127,100.00	
PROCEEDS FROM BOND SALE		
RESERVE TO PAY BANS		
IMPROVEMENT AUTHORIZATIONS FUNDED		
GENERAL SERIAL BONDS PAYABLE		48,670,000.00
GREEN TRUST LOAN PAYABLE		563,376.31
BOND ANTICIPATION NOTES PAYABLE		22,400,000.00
RESERVE FOR ARBITRAGE REBATE		-
RESERVE FOR DEBT SERVICE		1,307,026.41
RESERVE FOR CAPITAL PROJECTS		-
CAPITAL IMPROVEMENT FUND		29,777.53
FUND BALANCE		832,455.11
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		226,281.11
UNFUNDED		9,808,036.20
RESERVE FOR ENCUMBRANCES		10,568,217.28
RESERVE FOR PRELIMINARY EXPENSES		17,566.00
	107,149,835.95	107,149,835.95

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	548,466.56	11,194,192.55	1,520,407.99	10,222,251.12
Trust - Assessment				
Trust - Dog License	-	31,576.97	8,897.47	22,679.50
Trust - Other	865.75	2,561,696.73	16,096.57	2,546,465.91
Capital - General	-	10,063,460.54	1,200.90	10,062,259.64
Water - Operating				
Water - Capital				
Utility - Assessment Trust				
Public Assistance **				
Garbage District				
Grant - General	-	345,792.11	-	345,792.11
Total	549,332.31	24,196,718.90	1,546,602.93	23,199,448.28

* Include Deposits In Transit

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

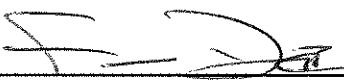
REQUIRED CERTIFICATION

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 passbook at December 31, 2013.

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

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

Signature:  _____

Title: CFO #N-0651 _____

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

New Jersey Arbitrage Rebate Program	
Investment ARM	0.02
Acct #132	16,871.91
Acct #134	118,956.28
Acct #138	301.84
Acct #144	621,206.96
Acct #146	6,818,836.50
State of New Jersey	
Cash Management:171-00068535	160,762.87
MBIA	-
Sovereign Bank: Investment:9551002075	22,619.64
Parke Bank: Investment	35,145.99
Total	24,196,718.90

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

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

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Transferred to Reserve	Cancellations	Cancellations	Balance Dec. 31, 2013
Clean Communities	-	83,700.91	83,700.91				-
NJ Council of the Arts:POPS	15,000.00						15,000.00
Beach Acquisitions	94,975.50				94,975.50		-
FAA- Drainage Pavement & Evaluation	1,199.00				1,199.00		-
NJ DOT - Digiwix/Awos	48.30				48.30		0.00
FAA Fuel Farm Expansion	6,271.30				6,271.30		-
FAA- Snow Removal Building- Design	6,270.96				6,270.96		-
FAA - Drainage Construction Phase II	6,809.00				6,809.00		-
NJ DOT - Runway Safety Sealcoat & Markings	28,660.41				28,660.41		(0.00)
FAA- Snow Removal Building- Construction	4,085.60				4,085.60		(0.00)
FAA - Taxiway Signage & Lighting Phase II 3-34-0029-17-10	57,789.00		48,122.00		9,667.00		-
	-						-
	-						-
NJDOT Year 2009 Asbury 5th- North	7,398.69				7,398.69		(0.00)
NJDOT Year 2007 Ocean Ave.	-						-
NJDOT - Year 2010 Grant (Asbury Ave. - North - 3rd)	-						-
NJDOT - Airport Fuel System 10-17	192,437.17				192,437.17		-
NJDOT - Year 2011: Simpson Avenue	52,500.00		52,500.00				-
NJDOT - Year 2012: Simpson Avenue	180,000.00						180,000.00
FEMA Hazard/Flood Mitgation	4,256.66				4,256.66		-
NJLM Sustainable Jersey Small Grants	-						-
NJ Forest Service Grant	3,434.00				3,434.00		-
NJ State Police- Emergency Management	-	10,000.00	10,000.00				-
NJDHTS - Pedestrian Safety Grant	15,000.00	15,000.00	13,251.83				16,748.17
NJ DCA Historic Preservation Grant	716,742.87		44,688.19				672,054.68
Sustainable Land Use Planning Grant	7,500.00						7,500.00
Totals	1,400,378.46	108,700.91	252,262.93	-	365,513.59	-	891,302.85

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

Grant	Balance Jan. 1, 2013	2013 Budget Revenue Realized	Received	Transferred to Reserve	Cancellations	Cancellation	Balance Dec. 31, 2013
Community Dev. Block Grant	527,434.00		279,538.00				247,896.00
Aggressive Driving Program	15,180.04				15,180.04		-
Body Armor/Bulletproof Vest	-						-
I Boat Grant	77,737.43				77,737.43		-
	-						-
NJ Dept of State: Cooperative Marketing Grant	2,400.00	11,550.00	11,062.50				2,887.50
	-						-
	-						-
NJDEP- Recycling Tonnage Grant	-						-
NJDHTS Hang Up and Drive Program	400.00				400.00		-
NJDHTS City Wide Speed Mgmt 2009	8,164.79				8,164.79		0.00
NJDHTS Pedestrian Safety Mobilization 2009	3,850.00				3,850.00		-
NJDHTS Over the Limit Under Arrest	-						-
NJDHTS Pedestrian Education & Enforcement	-						-
NJ DCA - Regional Dispatch	1,866.00				1,866.00		-
FAA Airport Layout Plan 3-34-0029-14-09	37,460.00		32,948.00				4,512.00
FAA taxiway Signage & Ligth Design 3-34-0029-15-09	1,579.00				1,579.00		-
FAA AARA Drainage Phase III 3-34-0029-13-09	1,277.00				1,277.00		-
FAA - Artificial Turf Design 3-34-0029-16-10	9,135.00		7.00		9,128.00		-
NJ DOT Airport Security Cameras 09-35	13,410.15				13,410.15		(0.00)
Green Streets -Biowales	-	10,000.00	9,000.00				1,000.00
2013 NJDOT - Safe Street Hawk Singal	-	100,000.00					100,000.00
NJDHTS - Drive Sober or Get Pulled Over	4,400.00				4,400.00		-
NJDHTS - 2013 Drive Sober or Get Pulled Over	-	4,400.00	2,943.69		120.08		1,336.23
United States Tennis Association	-	20,000.00	20,000.00				-
US Homeland Security, Port Security Grant	92,722.00						92,722.00
Totals	2,197,393.87	254,650.91	607,762.12	-	502,626.08	-	1,341,656.58

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Expended	Cancellations	Balance Dec. 31, 2013		
		Budget	Appropriation By 40A:4-87					
NJ Alcohol & Rehabilitation Grant	90.91					90.91		
FEMA - Beach Acquisition	78,326.00				78,326.00	-		
Community Development Block Grant	698,572.04	-		473,655.24		224,916.80		
FAA: Block Grant - Pavement Study 2004	1,247.00				1,247.00	-		
NJ Municipal Alliance	10,815.97	3,839.80		3,829.80	10,825.97	(0.00)		
NJ Body Armor Replacement Fund	1,723.76	10,820.06		12,543.82		-		
NJ Clean Communities	58,231.54		83,700.91	85,167.78		56,764.67		
NJ Council of Arts:POPS	15,000.00					15,000.00		
NJ DOT Airport Security Cameras 09-35	13,410.15				13,410.15	(0.00)		
NJ DOT Asbury Ave 5th-North 2009	166.75				166.75	-		
NJ DOT Bike Path: Haven Ave. 2009	5,974.39				5,974.39	(0.00)		
NJ DOT Simpson Avenue	210,000.00			210,000.00		-		
NJ DOT Simpson Avenue 2012	180,000.00					180,000.00		
NJ State Police - EMS	3,190.05	10,000.00	10,000.00	11,353.04		11,837.01		
NJDEP Liveable Communities	514.99				514.99	-		
NJDHTS Aggressive Driving Enforcement/Educational	14,540.47			210.00	14,330.47	-		
NJDHTS City Wide Speed Mgm't Program	5,594.91				5,594.91	0.00		
NJDHTS DMV Inspection Fee	4,424.17					4,424.17		
NJDHTS DWI	5,519.30	6,458.13		3,588.60		8,388.83		
NJDHTS Just Hang Up and Drive	400.00				400.00	-		
NJDHTS Over the Limit Under Arrest	2,200.00				2,200.00	-		
NJDHTS Think Safety Pedstrian Mobilization	3,782.83				3,782.83	-		
NJDOT: Airport Safety Improv- Digiwx	51.00				51.00	-		
NJ - Recycling Tonnage Grant	61,682.83	2,673.97		35,974.49		28,382.31		
NJ - Shade Trees	6,980.11				6,980.11	-		
ANJEC Sustainable Land Use Planning Project	11,250.00			355.71		10,894.29		
FAA - Artificial Turf Design	8,622.50			(985.31)	9,607.81	-		
Green Streets - Biowales	-	10,000.00				10,000.00		
United States Tennis Association	-		20,000.00			20,000.00		
FAA - Taxiway Signage & Lighting Phase 15-09	-			(2,710.03)	2,710.03	-		
FAA - Taxiway Signage & Lighting Phase II 17-10	7,000.00			(3,176.59)	10,176.59	-		
Totals	1,409,311.67	43,791.96	113,700.91	-	829,806.55	166,299.00	-	570,698.99

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

Grant	Balance Jan. 1, 2013	Transferred from 2013 Budget Appropriations		Expended	Cancellations	Balance Dec. 31, 2013		
		Budget	Appropriation By 40A:4-87					
CDBG - American Recovery Act	523.32			523.32		0.00		
Cool Cities Community	4,720.00				4,720.00	-		
FAA - Airport Drainage Phase II	13,921.58				13,921.58	(0.00)		
FAA - Construction Snow Removal Building 2008	15,871.65				15,871.65	-		
FAA - Pavement & Evaluation	2,275.96				2,275.96	-		
FAA Airport Layout Plan 3-34-0029-14-09	4,750.00			-		4,750.00		
FAA/ARRA Drainage Const. Phase III 13-09	-			(1,244.88)	1,244.88	-		
FAA Construction Snow Removal Building	6,600.01				6,600.01	-		
FAA Fuel Farm Expansion	6,599.97				6,599.97	-		
FAA JAG Edward Bryne Memorial	1,919.54			-		1,919.54		
FEMA - Fire	344.79				344.79	-		
FEMA - Fire & Safety Equipment	1,117.00				1,117.00	-		
FEMA- Admin	7,467.00			7,467.00		-		
FEMA Flood Mitigation - 2005	7,237.32				7,237.32	-		
NJ I Boat	101,099.20				101,099.20	-		
NJ DCA Cooperative Marketing Grant	14,428.66	14,437.50		16,888.00		11,978.16		
NJ DCA Share Regional Dispatch	1,866.00				1,866.00	-		
NJ DCA Historic Preservation	750,000.00			306,500.00		443,500.00		
NJ DOT- Airport Seal coat & Marking	34,668.85				34,668.85	-		
NJ DOT - Self Service Fuel Farm	202,565.45				202,565.45	-		
NJ Forest Service BSF	3,434.00				3,434.00	-		
NJ Share Grant - 2007	418.22				418.22	-		
NJLM Sustainable Jersey Small Grant	2,229.09			2,229.09		-		
NJDHTS - Drive Sober or Get Pulled Over 2011 &	4,400.00				4,400.00	-		
Ocean City Free Public Library - Police Grant	6,497.79			4,995.22		1,502.57		
Ocean City Pedestrian Safety Grant 2012	5,195.24			3,784.56		1,410.68		
Sustainable Jersey 2012	2,000.00			1,999.90		0.10		
US Homeland Security - Port Security Grant	37,723.59			10,640.48		27,083.11		
2013 Drive Sober or Get Pulled Over			4,400.00	3,813.68	586.32	0.00		
2013 NJDOT - Safe Street Hawk Signal	-		100,000.00			100,000.00		
2014 Pedestrian Grant	-		15,000.00	3,441.56		11,558.44		
Totals	2,649,185.90	58,229.46	233,100.91	-	1,190,844.48	575,270.20	-	1,174,401.59

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

Grant	Balance Jan. 1, 2013	Transferred to 2013 Budget Appropriations			Received	Cancellations		Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					
Municipal Alliance Program	-							-
Local Law Enforcement Block Grant	-							-
Body Armor	10,820.06	10,820.06			7,235.74			7,235.74
Recycling Tonnage Grant	2,673.97	2,673.97			56,666.01			56,666.01
Drunk Driving Enforcement	6,458.13	6,458.13			4,975.07			4,975.07
DMV Inspection Fines	-							-
Clean Communities	-							-
Cooperative Marketing Grant	-				5,550.00			5,550.00
NJ State Police - OEM	10,000.00	10,000.00						-
NJ Council of Arts:POPS	-							-
NJDHTS Over the Limit Under Arrest	-							-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	29,952.16	29,952.16	-	-	74,426.82	-	-	74,426.82

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	XXXXXXXXXX	12,136,292.00
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	24,281,572.00
Levy Calendar Year 2013	XXXXXXXXXX	
Paid	24,277,078.00	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00	12,140,786.00	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	36,417,864.00	36,417,864.00

Must include unpaid requisitions.

N/A

MUNICIPAL OPEN SPACE TAX

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

N/A

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	69,433.95
2013 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	22,110,436.62
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	1,081,029.64
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	95,753.21
Paid	23,260,900.21	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	95,753.21	XXXXXXXXXX
	23,356,653.42	23,356,653.42

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
Special Improvement District	183,958.54	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2013 Levy 80003-07	XXXXXXXXXX	183,958.54
Paid 80003-08	183,958.54	XXXXXXXXXX
Balance December 31, 2013 80003-09	-	XXXXXXXXXX
	183,958.54	183,958.54

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2013	80004-01	XXXXXXXXXXXX	-
State Library Aid Received in 2013	80004-02	XXXXXXXXXXXX	5,126.00
Expended	80004-09	5,126.00	XXXXXXXXXXXX
Balance December 31, 2013	80004-10	-	
		5,126.00	5,126.00

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	3,043,750.00	3,043,750.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	19,362,634.16	20,071,346.92	708,712.76
Added by N.J.S. 40A:4-87 (List on 17a)	1,075,100.91	1,075,100.91	-
Total Miscellaneous Revenue Anticipated 80103-	20,437,735.07	21,146,447.83	708,712.76
Receipts from Delinquent Taxes 80104-	950,000.00	1,110,747.79	160,747.79
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	47,551,565.48	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	47,551,565.48	48,570,156.54	1,018,591.06
	71,983,050.55	73,871,102.16	1,888,051.61

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	94,837,906.55
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	24,281,572.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	23,191,466.26	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	95,753.21	XXXXXXXXXX
Special District Taxes 80113-00	183,958.54	XXXXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	1,485,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	48,570,156.54	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00	-	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	96,322,906.55	96,322,906.55

*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 REVENUES 2013

(Continued)

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

Source	Budget	Realized	Excess or Deficit
FEMA - Sandy Reimbursements for Emergency Note	842,000.00	842,000.00	-
United States Tennis Association - Sandy Relief Program	20,000.00	20,000.00	-
NJDEP: Clean Communities Grant	83,700.91	83,700.91	-
NJ Dept. Of Law:NJSP- Emergency Mgt. Assistance	10,000.00	10,000.00	-
NJ DOT: Safe Streets Grant Program	100,000.00	100,000.00	-
NJHTS: Drive Sober or Get Pulled Over	4,400.00	4,400.00	-
NJHTS: 2014 City Wide Pedestrian Safety Grant	15,000.00	15,000.00	-
			-
			-
			-
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			-
			-
			-
Total (Sheet 17)	1,075,100.91	1,075,100.91	-

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

CFO Signature: 

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	70,907,949.64
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	1,075,100.91
Appropriated for 2013 (Budget Statement Item 9)	80012-03	71,983,050.55
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	71,983,050.55
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	71,983,050.55
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	69,461,835.17
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,485,000.00
Reserved	80012-10	1,028,082.66
Total Expenditures	80012-11	71,974,917.83
Unexpended Balances Canceled (see footnote)	80012-12	8,132.72

FOOTNOTE - 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."

N/A

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2013 OPERATIONS

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	708,712.76
Delinquent Tax Collections	80013-02	XXXXXXXXXX	160,747.79
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	1,018,591.06
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXXXX	8,132.72
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	438,837.75
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Cancellation of Reserve to Pay Tax Appeals		XXXXXXXXXX	100,000.00
Unexpended Balances of 2012 Appropriations Reserves	80013-05	XXXXXXXXXX	1,155,561.98
Anticipation of Sandy related FEMA Reimbursements	80013-06	XXXXXXXXXX	443,567.20
Cancellation of Grants & Emergency Appropriations		XXXXXXXXXX	175,279.30
Prior Year Vets & Senior Citizens Disallowed		XXXXXXXXXX	
Cancellation of Checks & Accounts Payable Balances		XXXXXXXXXX	3,330.76
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013-07	12,136,292.00	XXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXX	12,140,786.00
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXXX
Required Collection on Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2013	80013-12	-	XXXXXXXXXX
			XXXXXXXXXX
Prior Year Vets & Senior Citizens Disallowed		-	XXXXXXXXXX
Refund of Prior Year Revenue		-	XXXXXXXXXX
Reissue of Prior Year Canceled Payroll Checks		-	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	4,217,255.32	XXXXXXXXXX
		16,353,547.32	16,353,547.32

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Storage & Towing Fees	21,630.00
200 Foot Information	4,420.00
City Clerk	294.40
Reimbursements from OC Free Library	55,159.17
Public Defender	5,325.00
Premium on Special Emergency Note Sale	8,388.60
Bench Donations	1,300.00
Beach Patrol Clothing Reimbursements	379.00
Binocular Fees	836.34
Tax Collector	90,517.00
Reimbursements from Upper Twp- EMS	52,968.87
Wilhelm Trust	4,452.55
Trademarks Fees	1,075.00
Plans & Specs	11,080.00
PILOT: United Methodist Homes	72,150.00
Returned Check Fees	120.00
Sidewalk Café Permits	1,200.00
Escrow Related	4,025.00
SR's & Vet Admin Payment	3,007.70
Various Refunds& Reimbursements	14,809.34
Other Rebates	16,842.57
Various Rental & Leases (AT&T Antenna)	6,000.00
Police Reimbursements	569.23
Fire Reorts	87.10
DMV Inspection Fines	3,700.00
PILOT: OC Housing Authority	30,606.91
MRNA: Misc	4,917.12
Defensive Driving	3,234.00
Restitution - Various	2,750.85
Reimbursement for Services - Margate	12,000.00
Band Accounting Services	4,992.00
MRNA: Misc	
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	438,837.75

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	4,638,160.96
2.		XXXXXXXXXX	
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXXXX	4,217,255.32
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	3,043,750.00	XXXXXXXXXX
5. Amount Appropriated in 2012 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2013	80014-05	5,811,666.28	XXXXXXXXXX
		8,855,416.28	8,855,416.28

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

Cash	80014-06	10,222,251.12
Investments	80014-07	
Sub Total		10,222,251.12
Deduct Cash Liabilities Marked with "C" on Trial Balance *reduced for note	80014-08	4,410,584.84
Cash Surplus	80014-09	5,811,666.28
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	
Total Other Assets	80014-14	-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS"	80014-15	5,811,666.28

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>95,284,442.26</u>
	82113-00	\$	<u> </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>183,958.54</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>395,451.98</u>
5a. Subtotal 2013 Levy		\$	<u>95,863,852.78</u>
5b. Reductions due to tax appeals **		\$	<u> -</u>
5c. Total 2013 Tax Levy	82106-00	\$	<u><u>95,863,852.78</u></u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>17.67</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u> </u>
8. Remitted, Abated or Canceled	82108-00	\$	<u>128,783.62</u>
9. Discount Allowed	82108-00	\$	<u> </u>
10. Collected in Cash: In 2012 *	82121-00	\$	<u>1,857,721.75</u>
In 2013 *	82122-00	\$	<u>92,926,441.66</u>
R.E.A.P. Revenue		\$	<u> -</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>153,743.14</u>
Total To Line 14	82111-00	\$	<u><u>94,937,906.55</u></u>
11. Total Credits		\$	<u><u>95,066,707.84</u></u>
12. Amount Outstanding December 31, 2013	82120-00	\$	<u>797,144.94</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is 99.03% <u>82112-00</u>			

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>94,937,906.55</u>
Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>100,000.00</u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>94,837,906.55</u>

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

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

* Include overpayments applied as part of 2013 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

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

(1) Utilizing Accelerated Tax Sale

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

(2) Utilizing Tax Levy Sale

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

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

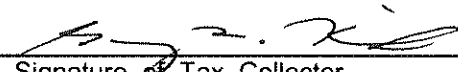
	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	-	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	709.65
2. Sr. Citizens Deductions Per Tax Billings	14,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	139,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	-	XXXXXXXXXX
5. Sr. Citizens Deductions Allowed By Tax Collector 2012 Taxes	-	
6. Veterans Deductions Allowed By Tax Collector	750.00	
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	506.86
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	2,522.60
9. Received in Cash from State	XXXXXXXXXX	150,384.78
10. Veterans Deductions Disallowed By Tax Collector		250.00
11. Veterans Deductions Allowed By Tax Collector: 2012	-	1,000.00
12. Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	873.89	XXXXXXXXXX
	155,373.89	155,373.89

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

Line 2	14,500.00
Line 3	139,250.00
Line 4	750.00
Sub - Total	154,500.00
Less: Line 7	756.86
To Item 10, Sheet 22	153,743.14

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

		Debit	Credit
Balance January 1, 2013		XXXXXXXXXX	100,000.00
Taxes Pending Appeals	100,000.00	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	100,000.00
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Taxes Contested: Bankruptcy: Item 14 Sheet 22			
Cash Paid to Appelants (Including 5% Interest from Date of Payment) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		100,000.00	XXXXXXXXXX
Balance December 31, 2013		100,000.00	XXXXXXXXXX
Taxes Pending Appeals*	100,000.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2013.		200,000.00	200,000.00



 Signature of Tax Collector

70471
 License #

2/10/14
 Date

ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

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

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

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

2012 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			1,163,464.95	XXXXXXXXXX
A. Taxes	83102-00	1,161,734.44	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	1,730.51	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	47,244.48
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	XXXXXXXXXX
5. Added Tax Title Liens			83111-00	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens;			XXXXXXXXXX	
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) -	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	1,116,220.47
8. Totals			1,163,464.95	1,163,464.95
9. Balance Brought Down			1,116,220.47	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	1,110,747.79
A. Taxes	83116-00	1,110,747.79	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	-	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2013 Tax Sale			83118-00	XXXXXXXXXX
12. 2013 Taxes Transferred to Liens			83119-00	17.67
13. 2013 Taxes			83123-00	797,144.94
14. Balance December 31, 2013			XXXXXXXXXX	802,635.29
A. Taxes	83121-00	800,887.11	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	1,748.18	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,913,383.08	1,913,383.08

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 99.51%

17. Item No. 14 multiplied by percentage shown above is 798,700.08 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	262,576.00	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	262,576.00
		262,576.00	262,576.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

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

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

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

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S. 40A:4-53 SPECIAL EMERGENCY -

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2012	REDUCED IN 2013		Balance Dec. 31, 2013
					By 2013 Budget	Canceled By Resolution	
12/13/2012	Recovery Expenses from Superstorm Sandy	3,625,000.00	465,000.00	3,625,000.00	1,567,000.00	198,000.00	1,860,000.00
							-
		Totals		3,625,000.00	1,567,000.00	198,000.00	1,860,000.00
				80025-00	80026-00		

Sheet 29

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page


 Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount in the column "Balance Dec. 31, 2013" must be entered here and then raised in the 2014 budget.

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

Sheet 30

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

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

 Chief Financial Officer

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

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX	55,585,000.00	
Issued	80033-02	XXXXXXXXXX	-	
Paid	80033-03	6,915,000.00	XXXXXXXXXX	
Outstanding, December 31, 2013	80033-04	48,670,000.00	XXXXXXXXXX	
		55,585,000.00	55,585,000.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 7,525,000.00
2014 Interest on Bonds*		80033-06	\$ 1,827,550.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2013	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2013	80033-10	-	XXXXXXXXXX	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033-11	\$
2014 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 1,827,550.00

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
(COUNTY) (MUNICIPAL) GREEN TRUST LOAN**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX	622,162.07	
Issued	80033-02	XXXXXXXXXX	-	
Paid	80033-03	58,785.76	XXXXXXXXXX	
Refunded				
Outstanding, December 31, 2013	80033-04	563,376.31	XXXXXXXXXX	
		622,162.07	622,162.07	
2014 Loan Maturities			80033-05	\$ 43,853.61
2014 Interest on Loans			80033-06	\$ 10,969.17
Total 2014 Debt Service for Green Trust Loan			80033-13	\$ 54,822.78
LOAN				
Outstanding January 1, 2013	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2013	80033-10	-	XXXXXXXXXX	
		-	-	
2014 Loan Maturities			80033-11	\$
2014 Interest on Loans			80033-12	\$
Total 2014 Debt Service for _____ Loan			80033-13	\$

LIST OF LOANS ISSUED DURING 2013

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

80033-14

80033-15

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2013	80034-03	-	XXXXXXXXXX	
		-	-	
2014 Bond Maturities - Term Bonds	80034-04		\$	
2014 Interest on Bonds*	80034-05		\$	
TYPE I SCHOOL SERIAL BONDS				
Outstanding January 1, 2013	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding, December 31, 2013	80034-09	-	XXXXXXXXXX	
		-	-	
2014 Interest on Bonds*	80034-10		\$	
2014 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

LIST OF BONDS ISSUED DURING 2013

Purpose	2012 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-	\$ 1,860,000.00	\$ 23,250.00
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State & County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date)
						For Principal*	For Interest **	
1 Installment Sale Note	4,500,000.00	2/17/2006	4,500,000.00	n/a	4.00%		180,000.00	quarterly
3 BAN 2013- 1	6,380,000.00	3/8/2012	2,000,000.00	3/7/2014	1.00%		20,000.00	3/7/2014
3 BAN 2013- 1	3,000,000.00	3/7/2013	3,000,000.00	3/7/2014	1.00%		30,000.00	3/7/2014
4 BAN 2012- 2	5,750,000.00	6/23/2011	2,850,000.00	6/20/2014	1.00%	**	28,500.00	6/20/2014
5 BAN 2012- 2	2,000,000.00	6/21/2012	5,000,000.00	6/20/2014	1.00%		50,000.00	6/20/2014
6 BAN 2012- 2	9,550,000.00	6/21/2013	9,550,000.00	6/20/2014	1.00%		95,500.00	6/20/2014
							-	
** Intent to finance through 2014 bond sale								
Page Total	31,180,000.00		26,900,000.00				-	404,000.00

Sheet 33

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

80051-01

80051-02

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

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

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

(Do not crowd - add additional sheets)

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
Page Total			-			-	-	
Total			26,900,000.00			-	404,000.00	

Sheet 33A

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01 80051-02

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

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2011 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted with statement.

(Do not crowd - add additional sheets)

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

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

80051-01

80051-02

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34A

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Encumbrances Liquidated	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
01-03 Various Improvements	16,567.35	-			16,567.35		-	-
04-16:07-06 Various Improvements	-	-		17,500.00	17,500.00		-	-
07-04 Various Improvements	697.10	-		40,969.73	40,969.73		697.10	-
07-36 Capital Ordinance- County J.V.	-	-		109,036.95	109,036.95		-	-
07-52 Various Improvements	6,876.25	-		46,404.26	53,280.51		-	-
08-03 Community Center Expansion	-	27,786.90		19,255.37			47,042.27	-
08-06 Capital Ordinance- CIF	-	-		1,300.10			1,300.10	-
08-16 Capital Ordinance- County J.V.	14,639.30	-		7,818.70	22,458.00		-	-
08-18 Park Improvements- Green Acres	6,132.82	-		960.00	7,092.82		-	-
08-24 Various Improvements	657.29	-		22,007.50	22,664.79		-	-
09-03 Capital Ordinance- CIF	-	-		4,930.67	1,164.42		3,766.25	-
09-12 Land Acquisition- 2nd & Bay	4,983.74	-			4,983.74		-	-
09-32 Various Improvements	-	-		57,730.68	56,237.09		1,493.59	-
10-07 Beach Repairs - FEMA	-	-		3,500.00	1,935.00		1,565.00	-
10-13 Land Acquisition - Lifesaving Station	-	10,332.41		910.66	21.47		11,221.60	-
10-15 CIF Ordinance	420.82	-					420.82	-
10-16 Various Improvements	36,166.51	7,750.00		7,801.02	49,639.53		2,078.00	-
10-27 Beach Repairs - Geotubes	-	9,934.38		281.03	10,215.41		-	-
10-29 Various Improvements	51,264.52	26,250.00		164,265.81	209,255.81		32,524.52	-
Page Total	138,405.70	82,053.69	-	504,672.48	623,022.62	-	102,109.25	-

Sheet 35

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Encumbrances Liquidated	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
11-06 Various Improvements	-	199,513.49		112,140.80	245,136.92			66,517.37
11-07 CIF Ordinance	51,306.67			11,449.98	22,167.78		40,588.87	-
11-15 Land Acquisition - 8th Street Parking Lot	-	53,633.34			25,518.00		-	28,115.34
11-25 Various Improvements	-	565,812.63		471,229.06	838,413.72		-	198,627.97
12-02 Various Improvements	-	4,037,471.12		998,098.13	4,609,364.40		-	426,204.85
12-08 Various Improvements		1,248,755.12		9,646.00	973,280.84		-	285,120.28
12-09 Capital Ordinance - Coah Funds	-	-		5,216.08			5,216.08	-
12-13 Beach Fill		126,725.00		56,800.00	183,525.00		-	-
12-15 Capital Ordinance - Bellevue Demoliation	8,355.85	-					8,355.85	-
12-21 Sandy Repairs	121,000.00	2,299,000.00			1,498,156.94		-	921,843.06
13-02 Sandy Repairs	-	-	5,290,000.00		4,011,256.52		-	1,278,743.48
13-04 Various Improvements	-	-	5,788,000.00		3,373,415.22		-	2,414,584.78
13-20 Various Improvements		-	4,550,000.00		361,720.93			4,188,279.07
13-21 Capital Ordinance- CIF	-	-	125,000.00		54,988.94		70,011.06	-
	-	-					-	-
	-	-					-	-
Page Total	180,662.52	8,530,910.70	15,753,000.00	1,664,580.05	16,196,945.21	-	124,171.86	9,808,036.20
Grand Total	319,068.22	8,612,964.39	15,753,000.00	2,169,252.53	16,819,967.83	-	226,281.11	9,808,036.20

Sheet 35A

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2013	80031-01	XXXXXXXXXX	211,177.53
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXXXX	725,000.00
		XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	906,400.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2013	80031-05	29,777.53	XXXXXXXXXX
		936,177.53	936,177.53

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
13-02 Sandy Repairs	5,290,000.00	5,025,500.00	264,500.00	264,500.00
13-04 Various Improvements	5,788,000.00	5,498,600.00	289,400.00	289,400.00
13-20 Various Improvements	4,550,000.00	4,322,500.00	227,500.00	227,500.00
13-21 Capital Ordinance*	125,000.00	-	125,000.00	125,000.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
*Fully Funded Ordinances				
Total 80032-00	15,753,000.00	14,846,600.00	906,400.00	906,400.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2013

		Debit	Credit
Balance January 1, 2013	80029-01	XXXXXXXXXX	1,253,968.11
Premium on Sale of BANS & Bonds		XXXXXXXXXX	113,594.00
Funded Improvement Authorizations Refunded		XXXXXXXXXX	165,000.00
			-
Cancellation of Due from County for Ord. 08-03	80029-02	100,107.00	XXXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03	600,000.00	XXXXXXXXXX
Balance December 31, 2013	80030-04	832,455.11	XXXXXXXXXX
		1,532,562.11	1,532,562.11

Not Applicable

BONDS ISSUED WITH A COVENANT OR COVENANTS

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

MUNICIPALITIES ONLY

IMPORTANT !!

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

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

A.

- 1. Total Tax Levy for the Year 2013 was \$ 95,863,852.78
- 2. Amount of Item 1 Collected in 2013 (*) \$ 94,937,906.55
- 3. Seventy (70) percent of Item 1 \$ 67,104,696.95

(*) Including prepayments and overpayments applied.

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2013?

Answer YES or NO YES

- 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2013?

Answer YES or NO YES If answer is "NO" give details

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

- C. Does the appropriation required to be included in the 2014 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO NO

D.

- 1. Cash Deficit 2012 \$ _____
- 2. 4% of 2010 Tax Levy for all purposes:
Levy -- \$ _____ = \$ _____
- 3. Cash Deficit 2013 \$ _____
- 4% of 2013 Tax Levy for all purposes:
Levy -- \$ _____ = \$ _____

E.

	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ _____	\$ 95,753.21	\$ 95,753.21
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____ -
4. Amount due School Districts for Local School Tax	\$ _____	\$ _____	\$ -	\$ _____ -

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".

INDEX

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

UTILITIES ONLY

40. Instructions
- 41 & 55. Trial Balance-Utility Fund
- 42 & 56. Trial Balance-Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2012 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments-Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 49a & 63a. Summary Statement of Loan Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 51a & 65a. Schedule of Capital Lease Program Obligations
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2013; Utility Capital Surplus