AMENDED

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013 (UNAUDITED)

POPULATION LAST CENSUS	6,450
NET VALUATION TAXABLE 2013	\$1,244,294,971
MUNICODE	1520

			LLARS PER DA COUNTIES MUNICIPALITI	- JANUARY	Y IF NOT FILED BY: Y 26, 2014 JARY 10, 2014	
		CIAL STATEMEN AS AMENDED. (NT REQUIRED TO I	BE FILED UND	ER NEW JERSEY STATUTES AND REQUIRED PRIOR TO CERTIFICAL GOVERNMENT SERVICES.	
Tow	nship	of	Ocean		, County c Ocean	
		SEE BA	CK COVER FOR IN DO NOT USE T			
	Date			Examir	ned By:	
	1				Preliminary Check	
	2				Examined	
(This MU	JST be signe	ed by Chief Financia	Signature Title al Officer, Comptroller	Registered Auditor or Registered FINANCIAL		-
copy of th transfers h that this st	e original or nave been m atement is c	n file with the clerk ade to or from emer orrect insofar as I ca	General commenciation,	equired also inclu that all calculation	tement, (which I have prepared) uded herein and that this Statement is ons, extensions and additions are cor contained herein are in proof; I furth ords kept and maintained in the Loca	rect, that no
Officer, Li	do hereby ce cense#]	10065	Christine Thorne of the Towns	hip	, am the Chief Financial	C
assurances	as to the ve	I hereto and made a I, 2013, completely racity of required in	County of Ocean part hereof are true star in compliance with N.	itements of the fir J.S. 40A:5-12, as	and that nancial condition of the Local amended. I also give complete to certification by the s as of December 31, 2013.	of
	gnature	Parestin	e/hoing		-,	
Ti	tle	Chief Fina	ancial Officer			

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.

50 Railroad Ave, Waretown, NJ 08758

609-693-3302

609-693-9026

cfo@townshipofocean.org

Address

Phone Number

Fax Number

Email

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-c	losing trial balance	es, related stat	tomonts and	mahasa ta 1. 1. 1. a.	
accompanying Annual Fill	ancial Statement fr	rom the books	s of account s	inalyses included in th	e
available to me by the	Lownship	οf	· Oacom		
as of December 31, 2013 and by the Division of Local Go	overnment Service	rtain agreed-u	ipon procedu	Einanaial Occ	 gated
in connection with the filin as required by N.J.S. 40A:	g of the Annual Fit 5-12, as amended.	nancial Stater	ment for the y	ear then ended	
D					

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 Divi; sion. 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

		Rodney R. Haines
		(Registered Municipal Accountant
		Holman Frenia Allison, P.C.
		(Firm Name
		10 Allen Street, Suite 2B
		(Address)
		Toms River, NJ 08753
Contico II		(Address)
Certified by me		732-797-1333
his day of	, 2014	(Phone Number)
		732-797-1022

(Fax Number)

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

The undersigned *certifies* that the municipality has complied with the regula tions 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:

Signature:

Certificate #:

Date:

Join Ducher

5713:

2/10/14

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:	_
Signature:	
Certificate #:	
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%;
- 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 Ocean
Chief Financial Officer:	Christine Thorne
Signature:	Christine Thomp
Certificate #:	N0065
Date:	

CERT	FICATION OF NON-QUALIFYING MUNICIPALITY
	of the criteria above and therefore does not qualify for local tin accordance with N.J.A.C. 5:30-7.5.
	NOT APPLICABLE
Municipality:	Township of Ocean
Chief Financial Officer:	Christine Thorne
Signature:	
Certificate #:	N0065
Date:	

	21-6008316		
	Federa	l ID#	
	Munici	pality	
	<u>Ocean</u>		
	Cou	nty	
Federal ID # Township of Ocean Municipality			
		Expenditure of	of Awards
		Fiscal Year Ending:	December 31, 2013
		(2)	(3)
	Federal programs	State	
		•	
		Lapended	Expended
TOTA	L_\$ 137,929.54	\$ 75,708.55	\$ -
	Type of Audit	required by OMD A 12	10)(D)
	Type of Fludit	required by OMB A-13.	3 and OMB 04-04:
	Singl	e Audit	
	Progr	am Specific Audit	
	<u>X</u> Finan	cial Statement Audit Pe	rformed in Accordance
	With	Government Auditing S	tandards (Yellow Book)
Note:	fiscal year and the type of OMB 04-04. The single a	fe total amount of feders audit required to comp udit threshold has been	al and state funds expended during its ly with OMB A-133 (Revised 6/27/03) and increased to \$500,000 has increased to \$500
(1)	Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalan SE 1 and 200 and 200 are the catalan SE 1 and 200 are the catal		
(2)	Report expenditures from si	tate programs received of Exclude state aid (i.e.	livacetty from at the
(3)	Report expenditures from feindirectly from entities othe	ederal programs received r than state government.	directly from the federal government or
	ab. 4-11		
-	Signature of Chief Fin	ancial Officer	4-25-14
	Samuel of Office Life	mioiai Ollicei	Date

IMPORTANT! READ INSTRUCTIONS

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 Ocean 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 Name Title (This must be signed by the Chief Financial Ocean)
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 and 1 of

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

COUNTY

Township of Ocean MUNICIPALITY

Ocean

one canto

= 126,062.23

1241136-

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013 Sheet 2

IMPORTANT! READ INSTRUCTIONS

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.

ment.	
CERTIFICATION	
	was no "utility fund" on the books of account and there was no
utility owned and operate	ed by the Township of Ocean
County of Ocean	
	during the year 2013 and that sheets 40 to 68 are unnecessary.
I have therefore rem	noved from this statement the sheets pertaining only to utilities
	Name
	Title
(This must be signed by pal Accountant.)	the Chief Financial Officer, Comptroller, Auditor or Registered Munici-
OTE:	
the statements:	sheets, please be sure to refasten the "index" sheet (the last sheet
tille statement) in order to pro	ovide a protective cover sheet to the back of the document.
MINICIPAL CERTIFICATION	
MUNICIPAL CERTIFIC	CATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013
Certification is hereby mad	e that the Net Valuation Tayable of property light
	radation Taxable of property fiable to taxation for the
your 2014 and fried with the	e that the Net Valuation Taxable of property liable to taxation for the County Board of Taxation on January 10, 2014 in accordance
your 2014 and med with the	County Board of Taxation on January 10, 2014 in accordance
your 2014 and fried with the	County Board of Taxation on January 10, 2014 in accordance 54:4-3 5, was in the amount of \$
your 2014 and fried with the	County Board of Taxation on January 10, 2014 in accordance
your 2014 and fried with the	County Board of Taxation on January 10, 2014 in accordance
your 2014 and fried with the	SIGNATURE OF TAX ASSESSOR
your 2014 and theu with the	County Board of Taxation on January 10, 2014 in accordance 54:4-3 5, was in the amount of
- your 2014 and theu with the	SIGNATURE OF TAX ASSESSOR Township of Ocean

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

NOTE THAT A TRIAL BALANCE IS REQUIRED AND $\underline{\mathsf{NOT}}$ A BALANCE SHEET

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2013

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

Title of Account	Debit	Credit	
Cash & Investments	5,799,444.48		
Change Fund	875.00		_
Due From State Senior Citizens & Vets.	2,517.70		_
Receivables:			_
Taxes Receivable	514,699.30		-
Tax Title Liens Receivable	317,256.35		-
Property Acquired for Taxes	2,155,800.00		_
Revenue Accounts Receivable	2,122,000.00		_
Special Charges	1,769.53		-
Interfund - General Capital	1,283.26		_
Interfund - Open Space Trust	93,096.00		
Interfund - Water Utility Operating	31,725.00		_
Deferred Charges:			_
Special Emergency Authorization	-		_
(N.J.S.A. 40A:4-55)	1.220.000.00		_
(11.0.0.11.1011.1-00)	1,320,000.00		_
Accounts Payable		152,794.95	
Encumbrances Payable		164,624.86	_
Appropriation Reserves		660,972.94	_
Prepaid Taxes		210,295.57	_
County Taxes Payable - A & O		2,473.20	
Local District School Tax Payable		978,188.00	
Due To Trust - Other Fund		12,337.60	-
Due To State of New Jersey - Marriage Licenses		250.00	_
Due To State of New Jersey - Training Fees		6,276.00	_
Due To Federal and State Grant Fund		633,508.42	-
Payroll Deductions Payable		3,850.47	-
Tax Overpayments		93,437.47	-
Various Reserves		881,596.49	-
Reserve for FEMA - Superstorm Sandy 2012		136,316.75	
Sub-Total - Subtotal Current Liabilities "C"		3,936,922.72	-
Special Emergency Note Payable		1,200,000.00	-
Reserve for Receivable		3,115,629.44	-
Fund Balance		1,985,914.46	-
Grand Total Debits / Credits	10,238,466.62	10,238,466.62	•

(Do not crowd - add additional sheets)

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013 Sheet 3

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

Title of Account	Debit	Credi
		_
		-
Sheet NOT Used	0.00	0.0

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

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

	NC	T APPLICABLE
Title of Account	Debit	Credit
Grand Total Debits / Credits	0.00	
		0.00

(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
Due To Current Fund	633,508.42	
Federal & State Grants Rec.	211,263.65	
Due To General Capital Fund		586,841.00
Encumbrances Payable		3,487.95
Reserve for:		
Grants Appropriated		251,659.82
Grants Unappropriated		2,783.30
Grand Total Debits / Credits	844,772.07	844,772.07

(Do not crowd - add additional sheets)

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
ANIMAL CONTROL FUND:		
Cash	21 420 00	
Change Fund	21,438.00	
Due to State of New Jersey	50.00	
Reserve for Animal Control Fund		1.20
		21,486.80
Sub-Total -	21,488.00	21,488.00
TRUST OTHER FUNDS:		
Cash	2 712 104 55	
Due From Current Fund	2,713,184.55	
Premiums Received at Tax Sale	12,337.00	145.655.00
Various Reserves		145,655.00
		2,579,867.15
Sub-Total -	2,725,522.15	2,725,522.15
PEN SPACE TRUST FUND:		
ash	899,937.56	
Interfund - Current Fund	377,737.30	03 006 00
Reserve for Open Space		93,096.00
Sub-Total -	200 027 56	
	899,937.56	899,937.56
Grand Total Debits / Credits	3,646,947.71	3,646,947.71

(Do not crowd - add additional sheets)

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

MUNICIPAL PUBLIC DEFENDER **CERTIFICATION**

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012	(1)	\$ 10,000.00
		x 25%
	(2)	\$ 2,500.00
Municipal Public Defender Trust Cash Balance December 3	1, 2013(3)	\$ 2,372.56
Note: If the amount of money in a dedicated fund established than 25% the amount which the municipality expended during municipal public defender, the amount in excess of the amount Criminal Disposition and Review Collection Fund administer Board (P.O. Box 084, Trenton, N.J. 08625).	ig the prior year providin	g the services of a
Amount in excess of the amount expended: $3 - (1 + 2) = \dots$		\$ 0.00
The undersigner with the regulations governing <i>Municipal Public Defender</i> as	ed certifies that the munic required under Public La	cipality has complied aw 1998, C. 256.
Chief Financial Officer:	Christine Thorne	
Signature:	This time Thouse	
Certificate #:	N0065	
Date:	4-25-14	

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	Receipts	<u>Disbursements</u>	Balance as at Dec. 31, 2013
1. Developers' Escrow Fund	1,557,984.64	136,792.68	257 560 96	1 427 207 46
2. Recycling	78,715.61	60,502.99	257,569.86	1,437,207.46
3. Disposal of Forfeited Property	10,939.47	2,575.33	<u>28,456.87</u> 7,344.00	110,761.73
4. Police Donations	6,001.31	2,706.50	5,967.10	6,170.80
5. Parking Offenses Adjudication Act		0.00	0.00	2,740.71
6. Board of Recreation Commissioner	40,911.97	36,843.03	42,639.84	35,115.16
7. Founders Day	31,076.47	14,288.85	11,219.70	34,145.62
8. Public Defender	4,338.58	8,833.98	11,600.00	1,572.56
9. Outside Employment of Off-Duty F	14,421.67	96,427.70	77,549.59	33,299.78
10. Open Space Tax	961,328.46	374,294.93	528,781.83	806,841.56
11. Municipal Drug Alliance - Program	6,448.12	2,482.04	4,016.19	4,913.97
12. Accumulated Leave	191,080.55	31,434.53	35,019.76	187,495.32
13. Utility Escrow Fund	339,058.06	13,810.68	16,201.16	336,667.58
14. Snow Removal	41,350.91	10,042.39	10,656.36	40,736.94
15. Affordable Housing Trust	283,405.86	15,184.19	0.00	298,590.05
16. Hurricane Sandy Relief	0.00	150,060.19	99,620.72	50,439.47
17				-
18				_
19				_
20			-	
21				_
22				
23				
24				_
25				-
26				-
27				-
28				-
29				_
30				_
31.				_
32				_
33				_
34				-
35.				_
Totals:	3,567,071.68	956,280.01	1,136,642.98	3,386,708.71

Sheet 7

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO

			Balance
LIABILITIES AND SURPLUS		RECEIPTS	
LIABILIT	Audit	Balance	Dec 21 2012
		Title of Liability to which Cash	and Investments are Pledged

	A 3:4							
Title of Liability to which Cash	Audit Balance		RECEIPTS					-
and myesiments are Pledged	Dec. 31, 2012	Assessments and Liens	Current Budget				Disbursements	Balance Dec. 31, 2013
Assessment Special Bond Issue:	AAAAAAAAAA							
	TVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVVV	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
								:
								:
Assessment Bond Anticipation Note Issues:	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	
	21							
								•
Other Liabilities								
Carol Engolitics								
Trust Surplus								•
Less Assets "Unfinanced"								•
	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX
								•
T-1-1-1								:
iotais	0.00	00:00	00.00	0.00	00 0	00 0		: 0
					1 22.2	۷۰۰۸	0.00	0.00

POST CLOSING

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Cash Deferred Charges to Future Taxation: Funded Unfunded Due From Water Capital Fund Due From Grant Fund Green Acres Loan Receivable Serial Bonds Payable B.A.N. Encumbrances Payable Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense	Debit	Credit
Cash Deferred Charges to Future Taxation: Funded Unfunded Due From Water Capital Fund Due From Grant Fund Green Acres Loan Receivable Serial Bonds Payable B.A.N. Encumbrances Payable Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense	1,733,150.00	XXXXXXXXXXXXX
Deferred Charges to Future Taxation: Funded Unfunded Due From Water Capital Fund Due From Grant Fund Green Acres Loan Receivable Serial Bonds Payable B.A.N. Encumbrances Payable Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense	XXXXXXXXXXX	1,733,150.00
Deferred Charges to Future Taxation: Funded Unfunded Due From Water Capital Fund Due From Grant Fund Green Acres Loan Receivable Serial Bonds Payable B.A.N. Encumbrances Payable Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense		, ,
Unfunded Due From Water Capital Fund Due From Grant Fund Green Acres Loan Receivable Serial Bonds Payable B.A.N. Encumbrances Payable Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense	283,879.23	
Due From Water Capital Fund Due From Grant Fund Green Acres Loan Receivable Serial Bonds Payable B.A.N. Encumbrances Payable Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense	7,842,430.64	
Due From Grant Fund Green Acres Loan Receivable Serial Bonds Payable B.A.N. Encumbrances Payable Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense	4,781,687.73	
Green Acres Loan Receivable Serial Bonds Payable B.A.N. Encumbrances Payable Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense	317,596.93	
Serial Bonds Payable B.A.N. Encumbrances Payable Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense	586,841.00	
B.A.N. Encumbrances Payable Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense	315,321.09	
B.A.N. Encumbrances Payable Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense		-
B.A.N. Encumbrances Payable Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense		
Encumbrances Payable Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense		7,221,650.00
Green Trust Loan Payable Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense		3,048,537.00
Improvement Authorizations: Funded Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense		175,416.11
Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense		620,780.64
Unfunded Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service Preliminary Expense		120 (77 12
Capital Improvement Due To Current Fund Reserve For: Developer Contribution Debt Service		132,677.49
Reserve For: Developer Contribution Debt Service Preliminary Expense		2,206,290.46
Developer Contribution Debt Service Preliminary Expense		16,127.55
Debt Service Preliminary Expense		1,283.26
Debt Service Preliminary Expense		(2.405.00
		63,497.00
Fund Balance		586,841.00
Fund Balance		36,422.77
		18,233.34
Grand Totals	,860,906.62	

(Do not crowd - add additional sheets)

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013 Sheet 8

CASH RECONCILIATION DECEMBER 31, 2013

			Ir————	
		ash	I GI I	
	*On Hand	On Deposit	Less Checks	Cash Book
Current	910,388.08		Outstanding	Balance
Trust - Assessment	910,388.08	5,010,675.19	121,618.79	5,799,444.48
Trust - Dog License	50.00	22 200 15		
Trust - Other		33,399.15	11,961.15	21,488.00
Capital - General	120.00	2,726,156.65	13,092.10	2,713,184.55
Water - Operating		763,879.23	480,000.00	283,879.23
	150.00	1,343,887.51	267,035.03	1,077,002.48
Water - Capital Water Utility		1,318,531.33		1,318,531.33
Assessment Tr	l)			
Sewer Utility: - Opera		600 010 50		
Car		629,910.50	182,373.30	447,687.20
Assessment Tr		522,466.15	15,210.00	507,256.15
Public Assistance **				-
Garbage District				-
				-
Public Assistance **				- /
Garbage District				-
				-
Public Assistance **				-
Garbage District				-
				-
OPEN SPACE TRUST FUND		899,937.56	0.00	-
		077,937.30	0.00	899,937.56
				-
				_
Total	910,858.08	13,248,843.27	1 001 200 27	-
* Include Deposits In Transit	11 210,030.00	13,240,043.27	1,091,290.37	13,068,410.98

Include Deposits In Transit

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

(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:	Christine Thomas	Title:	Chief Financial Officer	
------------	------------------	--------	-------------------------	--

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

CASH RECONCILIATION DECEMBER 31, 2013 (Cont'd.) LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

D Bank		
Current Fund	23005467	4,600,943.
Tax Collector	23005386	405,881.
Payroll	23005459	3,850.
Dog Trust	6855075207	33,399.
Trust Other Funds:		
Recycling	23005424	110,864.
Police I	23005440	6,170.8
Police II	36082740	7,782.8
Trust Escrow Acct	23005416	1,403,454.8
Contra Escrow Acct	23005483	0.0
Off-Duty Police Officers	Various	18,878.1
Recreation	36082899	39,060.3
Municipal Alliance	36083585	5,457.0
Public Defender	36329681	2,372.5
Attorney Grand Atlantic	722804518	4,727.1
Attorney - Bay Place	8216008727	19,104.9
Attorney - Grand Bay	9216008727	14,376.4
Founders Day	36651389	34,145.6
Accumulated Leave	6855071988	187,680.5
Snow Removal	6855071996	40,736.9
Tax Collector Premium	6855075800	145,655.00
Housing Element	7859100419	298,590.03
Utility Trust Escrow	6855074286	336,667.60
Hurricane Sandy Relief	4278734954	50,431.58
Open Space Trust Fund	39710866	899,937.56
General Capital	23005475	763,879.23
Utitly Funds:		
Water Operating	7864349712	072 025 72
Sewer Operating	7863156894	973,025.73
Revenue	6855072410	204,774.09
		795,998.19
Subtotal this sheet	ONLY, continued on next sheet	11,407,845.79

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

CASH RECONCILIATION DECEMBER 31, 2013 (Cont'd.) LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

US Bank: Bond Service 2576036381	1
Bond_Service 25/6036381	
	77,551.2
Bond Reserve 2576036390	826,800.00
Ocean First:	
Water Capital 1006010404	
	504,615.13
Sewer Capital 1006010412	432,031.15
Grand Total - details of "Cash on Deposit" including Sheet 9a items	13,248,843.27

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 January 1, 2013 2013 Budget Revenue January 1, 2013 Revenue Revenue Cancelled Balance Dec 31, 2013 CODBG-Capstan Rd 32,500.00 32,500.00 32,500.00 Dec 31, 2013 NJ. Department of Public Safety 15,846.50 32,500.00 32,500.00 Dec 31, 2013 NJ. DRP Program Planning Assistance Grant 20,000.00 60,000.00 0.000.00 20,000.00 NJ. Short To Grow, Short To Preserve TDR Program 60,000.00 0.000.00 0.000.00 0.000.00 NJ. DOT1 Pedastrian Project 28,981 1,920.00 0.000.00 0.000.00 NJ. DOT2 Poplar Street - 2009 28,981 1,920.00 0.000.00 0.000.00 NJ. DOT3 Poplar Street - 2007 24,808.62 0.000.00 0.000.00 0.000.00 0.000.00 NJ. DOT3 Poplar Street - 2008 39,809.00 1,000.00 0.000.00 0.000.00 0.000.00 NJ. DOT3 Poplar Street - 2008 39,809.00 1,000.00 0.000.00 0.000.00 0.000.00 0.000.00 0.000.00 0.000.00 0.000.00 0.000.00 0.000.00	58,787.25	0.00	0.00	208,378.98	76,633.01	190,533.22	Subtotals this Sheet ONLY
Balance irant - CT-744-05 Balance irant - CT-744-05 2013 Budget Revenue Realized Received Revenue Accidented Revenue Palarame Accidented Realized Cancelled Dec. 31. 250.00 Bala Dec. 31. 250.00	-						
Balance	400.00					400.00	COPS in Shops Grant - 2012
Balance Danuary 1, 2013 Revenue Received Cancelled Dec. 31.	-						COPS in Shops Grant - 2009
Balance 2013 Budget Received Cancelled Bala brant - CT-744-05 32,500.00 32,500.00 32,500.00 lance Grant 20,000.00 16,658.07 20 serve TDR Program 60,000.00 60,000.00 20 p9 289.81 1,920.00 1,000.00 1,000.00 24,808.62 59,809.00 59,809.00 29,809.00 1,000.00 and Drug Abuse-20 88.08 19,961.70 19,961.70 19,968.36 3,868.36 and Drug Abuse-20 9,291.21 20,000.00 10,330.54 3,968.36 3,968.36	1			2,251.31	2,251.31		Body Armor Keplacement Program
Balance January 1, 2013 2013 Budget Revenue Received Cancelled Dec. 31, 2013 Bala Dec. 31, 2013	9,669.46			10,330.54	20,000.00	ω	Municipal Alliance on Alcoholism and Drug Abuse-20
Balance 2013 Budget Received Cancelled Bala January 1, 2013 Revenue Bala Realized Cancelled Dec. 31, 31, 32, 32, 32, 32, 32, 32, 32, 32, 32, 32	3,422.85			5,868.36			Municipal Alliance on Alcoholism and Drug Abuse-20
Balance 2013 Budget Received Cancelled Bala January 1, 2013 Revenue Bala Realized 32,500.00 32,500.00 Dec. 31, 32,500.00 15,846.50 32,500.00 32,500.00 32,500.00 32,500.00 20,000.00 16,658.07 32,500.00 32	88.08					88.08	Municipal Alliance on Alcoholism and Drug Abuse-20
Balance 2013 Budget Received Cancelled Bala Grant - CT-744-05 Revenue Dec. 31, 2013 Revenue Grant - CT-744-05 32,500.00 32,500.00 Omesserve Stance Grant 20,000.00 16,658.07 Omesserve Esserve TDR Program 60,000.00 60,000.00 Omesserve 109 289.81 1,920.00 1,000.00 24,808.62 1,920.00 1,000.00 1,000.00 29,809.00 59,809.00 59,809.00 24,808.62				19,961.70	19,961.70		Clean Communities Program
Balance 2013 Budget Received Cancelled Bala Grant - CT-744-05 32,500.00 32,500.00 0 0 stance Grant 20,000.00 60,000.00 0 0 20,000.00 esserve TDR Program 60,000.00 60,000.00 0 0 20,000.00 20,000.00 0 1,000.00<							Drunk Driving Enforcement Fund
Balance 2013 Budget Received Cancelled Bala ck Grant - CT-744-05 Revenue Dec. 31, 30,000 Dec. 31, 30,000 Dec. 31, 30,000 cety 15,846.50 16,658.07 Dec. 31, 30,000 Dec. 31, 30,000 Dec. 31, 30,000 Assistance Grant 20,000.00 60,000.00 60,000.00 20,000.0	-			59,809.00		59,809.00	N.J. DOT Poplar Street - 2008
Balance 2013 Budget Received Cancelled Balance Danuary 1, 2013 Revenue Realized Dec. 31, 31, 32, 500.00 Say,	24.808.62					24,808.62	N.J. DOT Poplar Street - 2007
Balance 2013 Budget Received Cancelled Bala ant - CT-744-05 32,500.00 32,500.00 Dec. 31, 3 nce Grant 20,000.00 16,658.07 0 20 rve TDR Program 60,000.00 60,000.00 60,000.00 20	1,209.81			1,000.00	1,920.00	289.81	Ocean County Tourism Grant
Balance 2013 Budget Received Cancelled Bala lock Grant - CT-744-05 To Preserve TDR Program 2013 Budget Received Cancelled Bala Bala Revenue Dec. 31, 3 Bala Realized 32,500.00 32,500.00 32,500.00 9 15,846.50 32,500.00 16,658.07 9 9 Assistance Grant 20,000.00 9 60,000.00 9 9 To Preserve TDR Program 60,000.00 60,000.00 9 9 9							Ocean County Tourism Grant - 2009
Brant Balance 2013 Budget Received Cancelled Bala relopment Block Grant - CT-744-05 Mealized 32,500.00 32,500.00 32,500.00 Mec. 31, 32,500.00 Me							N.J. DOT Pedestrian Project
Brant Balance 2013 Budget Received Cancelled Bala relopment Block Grant - CT-744-05 Realized 32,500.00 32,500.00 32,500.00 Dec. 31, 32,500.00 Rd 15,846.50 32,500.00 16,658.07 0 0 0 of Public Safety 20,000.00 0 60,000.00 0 0 20 ow, Shore To Preserve TDR Program 60,000.00 60,000.00 60,000.00 0 20							N.J. DOT I-Boat
Balance 2013 Budget Received Cancelled Bala January I, 2013 Revenue Dec. 31, 31, 32, 32, 32, 32, 32, 32, 32, 32, 32, 32	1			60,000.00		60,000.00	N.J. Shore To Grow, Shore To Preserve TDR Program
Balance 2013 Budget Received Cancelled Bala January 1, 2013 Revenue Dec. 31, 31 744-05 Realized Dec. 31, 31 15,846.50 32,500.00 32,500.00 16,658.07 16,658.07	20,000,00					20,000.00	N.J. TDR Program Planning Assistance Grant
GrantBalance2013 BudgetReceivedCancelledBalaLanuary 1, 2013RevenueRevenueDec. 31, 31, 32, 32, 32, 32, 32, 32, 32, 32, 32, 32	(0.1.57)						N.J. Department of Public Safety
Balance2013 BudgetReceivedCancelledBalanceJanuary 1, 2013RevenueDec. 31, 201RealizedDec. 31, 20132,500.0032,500.00	(811 57)			16,658.07		15,846.50	CDBG
Balance 2013 Budget Received Cancelled January 1, 2013 Revenue Realized	1			32,500.00	32,500.00		CDBG- Capstan Rd
Balance 2013 Budget Received Cancelled January 1, 2013 Revenue Realized							Community Development Block Grant - CT-744-05
	Balance Dec. 31, 2013		Cancelled	Received	2013 Budget Revenue Realized	Balance January 1, 2013	Grant

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

MUNICIPALITIES AND COUNTIES

211,263.65	0.00	0.00	425,061.00	277,530.18	358,794.47	Tomp, mornant Lytta Silects
						Totals including "Evtra" Sheets
-						
ı						
20,000.00				20,000.00		
-			897.17	897.17		Homeland Security
						Alcohol Education and Rehabilitation Fund
180,000.00						Over the Limit, Under Arrest
(03,/84.83)				180.000.00		NJ Transportation Trust Fund Authority Act
((5.70.1.05)			215,784.85		150,000.00	NJ Transportation Trust Fund Authority Act
1						N.J. DOT Demmey Avenue - 2010
						Oyster Creek Marine Boat Access Imp 2009
10,237.00						US Dept of the Interior, Fish & Wildlife Services:
18 737 00					18,237.00	OEM - 966 Reimbursement Program - 2012
20.70					24.25	OEM - 966 Reimbursement Program - 2011
						OEM - 966 Reimbursement Program - 2008
						Tennis Block Party Grant - 2008
						Barnegat Bay National Estuary Program
						NJDEP Stormwater Management Grant
						Community Development Block Grant - Main Street
						Community Development Block Grant - CT-782-06
Dec. 31, 2013				Revenue Realized	January 1, 2013	
Ralance		Cancelled	Received	2013 Budget	Balance	Grant
[Extra Sheet]		OLE (Cont'd)	MECEIVAL	OTATATO	Cont'd	
		1 5 6	DECEIVAL	FORANTS	AND STAT	FEDERAL
		7	CLUBAN			

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

67,209.10	0.00	0.00	53,615.33	0.00	00:00			
					32 500 00	43.110.18	45,214.25	Subtotals this Sheet ONLY
1								
3,492.44								
			16.507.56			20,000.00		i ionifeland security
1								Hamplerd Service
								COPS in Shope 2011
-								COPS in Shops - 2009
1								COPS in Shops - 2008
19,961.70								Click it or Ticket 2011
			17,001.98			19,961.70		Clean Communities Program - 2013
2,096.43			17 001 00			==	17,001.98	Clean Communities Program - 2012
32,300.00			16.658.07				18,754.50	01-024-01
22 500 00					32,500.00			CDRG - CT-822-07
1								CDBG - Capstan
1			2,231.31					CDBG- Main Street
1			7,170.41			2,251.31		Body Armor Replacement Fund - 2013
897.17			1 106 41				1,196.41	Body Armor Replacement Fund - 2011
1,241.15						897.17	3	Alcohol Education and Rehabilitation Fund - 2013
2,211.32							1,241.15	Alcohol Education and Rehabilitation Fund - 20
2,664.47							2,211.32	Alcohol Education and Rehabilitation Fund - 20
2,104.02							2,664.47	Alcohol Education and Rehabilitation Fund - 20
20.05							2,104.02	Alcohol Education and Rehabilitation Fund - 20
20.35							20.05	OEM - 966 Reimbursement Grant - 2012
							20.35	OEM - 300 Kellibursement Grant - 2011
Dec. 31, 2013		Encumbrances		Encumbrances	By 40A:4-87			חבות מיל חיין
Balance	Cancelled	To	Fabrilaca	From	Appropriation	Budget	January 1, 2013	
)	Tenneform	Evnended	Transferred	Budget Appropriations	Budget Ap	Balance	Orani
					Transferred from 2013	Transferre		Cros+

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (Cont'd) Transferred from 2013

253,034.82	0.00	3,487.95	215,638.09	1,448.45	33,420.00	271,400.10	100,007.20	
1					33 20 20	751 405 10	185 807 73	Totals, including "Extra" Sheets
,								
		1-						
-								
64.81		228.95		228.95			10:40	
1							64 01	CERT Trailer
7,787.47								NJ State Police - Office of Emergency Mgmnt:
1			110,100.70				7,787.47	N.J. Shore To Grow, Shore To Preserve TDR
1/1,829.49			113 100 06				113,100.96	NJDOT - Starboard
1,700.04			8.170.51			180,000.00		19001 - Caldwell
1 480 04			4,894.96			0,0,0,00		NIDOT Caldwall
1,420.76			10,379.24			6 375 00		Municipal Alliance 2013 - State Share
186.70		00.00	18 570 24		81	20,000.00		Municipal Alliance 2013 - Local Share
		260.00	881 59	1,219.50			108.79	Municipal Alliance 2012 - State Share
60.96								Municipal Alliance 2012 - Local Share
555.19							60.96	Municipal Alliance 2011 - State Share
222 10							333.19	The second of th
920.00			1,000.00		920.00	1,000.00	222 10	Municipal Alliance 2011 - Local Share
			1,000,00		00.000	1 000 00		Ocean Cty Tourism Grant - 2013 County Share
904.12			1 000 00			1,000.00		Ocean Cty Tourism Grant - 2013 Local Share
838.18		1,303.03	2,027.17				904.12	Ocean Cty Tourism Grant - 2012 County Share
		1 2 (5 0)	2 820 15				5,032.36	Drunk Driving Enforcement Fund - 2012
			6 666 35				6,666.35	Drunk Driving Enforcement Fund - 2011
		1.633.97	4,900.00				0,333.97	יייין אייין איי
		Encumbrances		Encumbrances	7 10/1.70/		70 003 7	Drunk Driving Enforcement Fund - 2010
Dec. 31, 2013	Cancelled	To	ŀ	From	Appropriation By 404.4-87	Budget	January 1, 2013	
J	Cancellad	Transferred	Expended	Transferred	Budget Appropriations	Budget Ap	Balance	Grant
					Transferred from 2013	Transferre		

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS Transferred to 2013

2,783.30	0.00	0.00	2,783.30	0.00	0.00	2,201,01	10.10.10.1	
1						2 251 21	2 251 31	Grand Totals
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2,700.50								
7 702 20			2,783.30			2,251.31	2,251.31	Body Armor Replacement Grant
Dec. 31, 2013					Appropriation By 40A:4-87		January 1, 2013	
Rajance			Received		Budget Appropriations		Balance	Grant
					Transferred to 2013)

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2013		xxxxxxxxx	xxxxxxxxx
School Tax Payable # School Tax Deferred	85001-00	XXXXXXXXXX	46.10
(Not in avenue of 500)/ CT	85002-00	XXXXXXXXXX	4,521,567.00
Levy School Year July 1, 2013 - June 30, 2014		xxxxxxxxx	10,358,602.00
Levy Calendar Year 2013		XXXXXXXXXX	-
Paid		8,780,460.10	XXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXX
School Tax Payable # School Tax Deferred	85003-00	978,188.00	xxxxxxxxx
(Not in excess of 50% of Levy - 2013 - 2014)	85004-00	5,121,567.00	XXXXXXXXX
*Not including Type 1 school debt service, emergency authorizations-schools, transfer to #Must include unpaid requisitions.		14,880,215.10	14,880,215.10

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	xxxxxxxxx	961,328.46
		1
2013 Levy 81105-00	xxxxxxxxx	373,307.00
Interest Earned	xxxxxxxxx	987.93
Expended	528,781.83	XXXXXXXXX
		_
Balance December 31, 2013 85046-00	806,841.56	XXXXXXXXX
	1,335,623.39	1,335,623.39

THIS SHEET NOT APPLICABLE

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

THIS SECTION NOT APPLICABLE	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	xxxxxxxxx
School Tax Payable # 85041-	00 xxxxxxxxx	
(Not in excess of 50% of Levy - 2012 - 2013) 85042-	00 xxxxxxxxx	
Levy School Year July 1, 2013 - June 30, 2014	xxxxxxxxx	_
Levy Calendar Year 2013	xxxxxxxxx	_0
Paid	-	XXXXXXXXX
Balance December 31, 2013	xxxxxxxxx	XXXXXXXXX
School Tax Payable # 85043-0	00 _	XXXXXXXXX
(Not in excess of 50% of Levy - 2013 - 2014) #Must include unpaid requisitions.	00 _	XXXXXXXXX
and the second of the second o	0.00	0.00

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		xxxxxxxxx	XXXXXXXXX
County Taxes	80003-01	xxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXX	43,513.07
			-
2013 Levy:		xxxxxxxxx	XXXXXXXXX
General County	80003-03	XXXXXXXXX	4,436,705.25
County Library	80003-04	XXXXXXXXXX	509,179.57
County Health		XXXXXXXXXX	184,237.20
County Open Space Preservation		XXXXXXXXX	163,652.20
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXX	2,473.20
			-
Paid		5,337,287.29	XXXXXXXXX
Balance December 31, 2013		XXXXXXXXXX	XXXXXXXXX
County Taxes		_	XXXXXXXXX
Due County for Added & Omitted Taxes		2,473.20	XXXXXXXXX
		5,339,760.49	5,339,760.49

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2013		80003-06	XXXXXXXXXX	
2013 Levy (List Each Type of District Tax Se	parately - see Fo	otnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	81108-00	_	xxxxxxxxxx	XXXXXXXXXX
Sewer -	81111-00	-	XXXXXXXXXX	XXXXXXXXXX
Water -	81112-00	-	XXXXXXXXX	XXXXXXXXX
Garbage -	81109-00	_	xxxxxxxxxx	XXXXXXXXX
Open Space -	81105-00	_	XXXXXXXXXX	XXXXXXXXX
Open Space -	81105-00	-	xxxxxxxxx	XXXXXXXXX
Open Space -	81105-00	-	xxxxxxxxx	XXXXXXXXX
		_	xxxxxxxxx	XXXXXXXXX
		-	XXXXXXXXX	xxxxxxxxx
Total 2013 Levy		80003-07	XXXXXXXXX	-
Paid		80003-08	_	XXXXXXXXX
Balance December 31, 2013		80003-09	-	XXXXXXXXX
Footnote: Please state the number of districts;			0.00	0.00

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE	OF FREE PUBLIC LIBE	RARY WITH STA	TE AID
SHEET NOT A	PPLICABLE	Debit	Credit
Balance January 1, 2013	80004-01	XXXXXXXXXX	
State Library Aid Received in 2013	80004-02	xxxxxxxxx	
Expended	80004-09		XXXXXXXX
Balance December 31, 2013	80004-10		
		0.00	0.0
RESERVE FOR EXPENSE OF PARTICIPA	ATION IN FREE COUNT	Y LIBRARY WIT	H STATE AII
Balance January 1, 2013	80004-03	xxxxxxxxx	
State Library Aid Received in 2013	80004-04	xxxxxxxxx	
Expended	80004-11		XXXXXXXX
Balance December 31, 2013	80004-12		
7	3330112	0.00	0.0
RESERVE FOR AID TO LIBRARY OR R	EADING ROOM WITH S	STATE AID (N.J.S	A 40:54.35)
Balance January 1, 2013	80004-05	xxxxxxxxx	
State Library Aid Received in 2013	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2013	80004-14		
	3000114	0.00	0.00
RESERVE FOR LIBRAR	Y SERVICES WITH FEI	DERAL AID	
alance January 1, 2013	80004-07	xxxxxxxxxx	
tate Library Aid Received in 2013	80004-07	XXXXXXXXXX	
xpended	80004-15		xxxxxxxxx
alance December 31, 2013	80004-16		
	00004-10	-	-

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

0.00

0.00

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source		Budget -01	Realized -02	Excess or Deficit* -03	
Surplus Anticipated	80101-	1,795,853.00	1,795,853.00	03	
Surplus Anticipated with Prior Written Cons Director of Local Government		-	1,793,633.00	-	
Miscellaneous Revenue Anticipated:		xxxxxxxxx	XXXXXXXXXX	VVVVVVVV	
Adopted Budget		3,139,118.71	3,397,851.27	258,732.56	
Added by N.J.S. 40A:4-87: (List on	17a)	xxxxxxxxxx	XXXXXXXXXX	XXXXXXXXXX	
Totals from Sheet 17a		33,420.00	33,420.00	-	
				-	
Total Miscellaneous Revenue Anticipated	80103-	3,172,538.71	3,431,271.27	258,732.56	
Receipts from Delinquent Taxes	80104-	255,000.00	306,779.36	51,779.36	
Amount to be Deire II. T.				-	
Amount to be Raised by Taxation:		XXXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	
(a) Local Tax for Municipal Purposes	80105-	6,507,888.30	xxxxxxxxxx	XXXXXXXXX	
(b) Addition to Local District School Tax	80106-		xxxxxxxxx	XXXXXXXXX	
Total Amount to be Raised by Taxation	80107-	6,507,888.30	6,477,725.78	(30,162.52)	
ATTOCATION	i	11,731,280.01	12,011,629.41	280,349.40	

ALLOCATION OF CURRENT TAX COLLECTIONS

		1	
		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXX	22,001,395.90
Amount to be Raised by Taxation		xxxxxxxxxx	XXXXXXXXX
Local District School Tax	80109-00	10,358,602.00	XXXXXXXXXX
Regional School Tax	80119-00	-	XXXXXXXXXX
Regional High School Tax	80110-00	_	XXXXXXXXX
County Taxes	80111-00	5,293,774.22	XXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	2,473.20	xxxxxxxxx
Special District Taxes	80113-00	_	XXXXXXXXX
Municipal Open Space Tax	80120-00	373,307.00	XXXXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXX	504,486.30
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxx	_
Balance for Support of Municipal Budget (or)	80116-00	-	XXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00	6,477,725.78	XXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXX	_
*These items are applicable only when there is no "Amount to be Raised by Taxation column of the statement at the top of this sheet. In such instances, any excess or deficallocation would apply to "Non-Budget Revenue" only.	" in the "Budget" it in the above	22,505,882.20	22,505,882.20

STATEMENT OF GENERAL BUDGET REVENUES 2013 (Continued)

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

Miscemaneous Revent	ues Anticipated: Added B	By N.J.S. 40 A:4-	· 8 7
Source	Budget	Realized	Excess or (Deficit)
County of Ocean Tourism Grant	920.00	920.00	
CDBG- Capstan Rd	32,500.00	32,500.00	_
			-
			-
			_
			_
			-
			_
			-
			-
			_
			_
			-
			_
			*
			-
			-
			_
			_
			-
			**
			_
Totals (to Sheet 17)	33,420.00	22 420 00	-
arby contifue to the state of t		33,420.00	0.00

I herby certify that the above list of Chaoper 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 requires

NJ.S.A. 40A:4-8	7 and matching funds have been provided if applicable.
	Ohl Shring

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted		80012-01	11,697,860.01
2013 Budget - Added by N.J.S. 40A:4-87		80012-02	33,420.00
Appropriated for 2013 (Budget Statement Item 9)		80012-03	11,731,280.01
Appropriated for 2013 by Emergency Appropriation (Budget Sta	tement Item		
Total General Appropriations (Budget Statement Item 9)		80012-05	11,731,280.01
Add: Overexpenditures (see footnote)		80012-06	11,731,200.01
Total Appropriations and Overexpenditures	11 721 200 01		
Deduct Expenditures:	11,731,280.01		
Paid or Charged [Budget Statement Item (L)]	80012-08	10 201 564 97	
Paid or Charged - Reserve for Uncollected Taxes	80012-08	10,291,564.87 504,486.30	
Reserved			
Total Expenditures	80012-10	660,972.94	11 457 004
- 5 mi Emponditures		80012-11	11,457,024.11
Unexpended Balances Canceled (see footnote)		80012-12	274,255.90

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)

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

RESULTS OF 2013 OPERATION

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXX	XXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxx	258,732.56
Delinquent Tax Collections	80013-02	xxxxxxxxx	51,779.36
		XXXXXXXXX	,
Required Collection of Current Taxes	80013-03	xxxxxxxxx	
Unexpended Balances of 2013 Budget Appropriations	80013-04	xxxxxxxxxx	274,255.90
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	211,169.08
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	VVVVVVV	211,100.00
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets	01120-	XXXXXXXXXX	
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXX	275 977 27
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	375,877.27
	00013-00	XXXXXXXXX	
		XXXXXXXXXX	
Accounts Payable Cancelled		XXXXXXXXXX	
Grant Appropriations Cancelled By Resolution		XXXXXXXXX	
		XXXXXXXXX	
		XXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets	13 & 14)	XXXXXXXXXX	VVVVVVVV
Balance January 1, 2013	80013-07	4,521,567.00	XXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXX	5 121 567 00
Deficit in Anticipated Revenues:		XXXXXXXXXX	5,121,567.00
Miscellaneous Revenues Anticipated	80013-09	AAAAAAAA	XXXXXXXXXX
Delinquent Tax Collections	80013-10	_	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	30,162.52	XXXXXXXXXX
Interfund Advances Originating in 2013	80013-12	133,388.25	XXXXXXXXX
			XXXXXXXXX
			XXXXXXXXX
Prior Years' Senior Citizens' Deductions Disallowed			XXXXXXXXX
Refund of Prior Year Revenue		10,575.94	xxxxxxxxx
Grants Receivable Cancelled By Resolution			XXXXXXXXX
			XXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,597,687.46	XXXXXXXXX
		6,293,381.17	6,293,381.17

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Interest on Investments and Deposits	6,408.16
Reimbursement on Workers Compensation	18,703.30
Statutory Excess in Animal Control Fund	11,918.50
Police Car Outside Department	2,500.00
Miscellaneous Reimbursements	30,212.98
Rents From Building	33,212.70
Senior Citizens' and Veterans'	
Administration Fee	
Clerks Miscellaneous	26,182.86
Inspection Fines	2,713.25
State N.J FEMA Storm Aid	2,713.23
Refunds	
Lot Clean Up Fees	
Police Fees	1,758.07
Sale of Property	1,738.07
Interlocal Agreements	61 205 67
Miscellaneous	61,285.67
	49,486.29
Cotal Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	

SURPLUS - CURRENT FUND YEAR 2013

		Debit	Credit
1. Balance January 1, 2013	80014-01	XXXXXXXXXX	2,184,080.00
2.		xxxxxxxxx	
3. Excess Resulting from 2013 Operations	80014-02	xxxxxxxxxx	1,597,687.46
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	1,795,853.00	xxxxxxxxx
5. Amount Appropriated in the 2013 Budget with Prior Writ-	•		
ten Consent of Director of Local Government Services	80014-04		xxxxxxxxx
6.			XXXXXXXXX
7. Balance December 31, 2013	80014-05	1,985,914.46	xxxxxxxxx
		3,781,767.46	3,781,767.46

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

	80014-06	5,800,319.48
		2,000,319.40
	80014-07	
		5 800 210 40
	80014-08	5,800,319.48 3,936,922.72
	80014-09	1,863,396.76
	80014-10	_
80014-16	2,517.70	
80014-12		
80014-13		
	80014-14	122 517 70
HER		1,985,914.46
	80014-12	80014-07 80014-08 80014-09 80014-10 80014-16 2,517.70 80014-13 120,000.00 80014-13 HER 80014-14 HER

ASSETS" 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

Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		82101-00	-	22,533,571.52
2. Amount of Levy Special District Taxes		82113-00	-	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82102-00	_	-
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		82103-00 82104-00	-	13,928.38
5a. Subtotal 2013 Levy		\$ 22,547,499.90	_	13,720.30
5b. Reductions due to tax appeals**		\$	_	
5c. Total 2013 Tax Levy		82106-00	- \$	22,547,499.90
6. Transferred to Tax Title Liens		82107-00	=	43,427.29
7. Transferred to Foreclosed Property		82108-00	_	13,137.27
8. Remitted, Abated or Canceled		82109-00	\$	38,871.59
9. Discount Allowed		82110-00	\$ \$	30,071.37
10. Collected in Cash: In 2012	82121-00	\$ 194,221.61	Ψ	
In 2013 *	82122-00	\$ 21,633,562.65	-	
R.E.A.P. Revenue	82124-00	\$ -	•	
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 173,611.64	,	
Total To Line 14	82111-00	\$ 22,001,395.90		
11. Total Credits			¢	22 082 604 70
12. Amount Outstanding December 31, 2013		83120-00	ψ==	22,083,694.78 463,805.12
13. Percentage of Cash Collections to Total 2013 Levy (Item 10 divided by Item 5c) is: 97.57% 82112-00	Note A	03.20 00	Ψ===	403,803.12
Note: If municipality conducted Accelerated Tax Sale or & complete Sheet 22a	Tax Levy Sa	le check here		
14. Calculation of Current Taxes Realized in Cash: Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			\$ \$	22,001,395.90
To Current Taxes Realized in Cash (Sheet 17) Note A: In showing the above percentage the following should be r Where Item 5 shows 1,500,000.00, and Item 10 shows 1,00 the cash collections would be 1,049,977.50 ÷ 1,500,000, or shown as Item 13 is 69.99% and not 70.00%, nor 69.999%	49,977.50, the p	percentage represented by correct percentage to be	\$	22,001,395.90

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)

This Sheet is NOT APPLICABLE

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

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

	Debit	Credit
1. Balance January 1, 2013	XXXXXXXXX	VVVVVVVVV
Due From State of New Jersey	2,829.35	XXXXXXXXXX
Due To State of New Jersey		XXXXXXXXX
2. Sr. Citizens Deductions Per Tax Billings	149,250.00	
3. Veterans Deductions Per Tax Billings		XXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	22,250.00	XXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		XXXXXXXXX
6.	2,000.00	
0.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	388.36
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxx	4,000.00
9. Received in Cash from State	xxxxxxxxx	166,173.29
10. Division of Taxation Audit		
11.		3,750.00
12. Balance December 31, 2013	xxxxxxxxxx	VVVVVVV
Due From State of New Jersey		XXXXXXXXXX
	XXXXXXXXX	2,517.70
Due To State of New Jersey	-	XXXXXXXXX
	176,829.35	176,829.35

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

Line 2	149,250.00
Line 3	22,250.00
Line 4, 5	2,500.00
Sub-Total	174,000.00
Less: Line 7	388.36
To Item 10, Sheet 22	173,611.64

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

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	
Taxes Pending Appeal	xxxxxxxxx	XXXXXXXXX
Interest Earned on Taxes Pending Appeals Contested Amount of 2012 To a Contested Amount of 2012	xxxxxxxxx	XXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxxxxx	_
Interest Earned on Taxes Pending State Appeals	xxxxxxxxxx	-
Cash Paid to Appelants (Including 5% Interest from Date of Payment)		XXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)	-	xxxxxxxxx
Balance December 31, 2013		
	-	XXXXXXXXX
Taxes Pending Appeal *	xxxxxxxxxx	XXXXXXXXX
Interest Earned on Taxes Pending Appeals	xxxxxxxxx	XXXXXXXXX
	0.00	0.00

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

Signature of	Tax Collector
License #	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.

NOT APPLICABLE

A.	Reserve for Uncollected Taxes (sheet 25, Item 12)	\$	N/A
В.	Reserve for Uncollected Taxes Exclusion: Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of		
	collection (Item 16)	N/A	
C.	TIMES: % of increase of Amount to be Raised by Taxes over Prior Year [(2014 Estimated Total Levy - 2013 Total Levy) / 2013 Total Levy]	<u>N/A</u> %	
D.	Reserve for Uncollected Taxes Exclusion Amount [(BxC)+B]	\$	N/A
E.	Net Reserve for Uncollected Taxes		
	Appropriation in Current Budget (A-D)	\$	N/A
201	4 Reserve for Uncollected Taxes Appropriation Calculation (A	ctual)	
1.	Subtotal General Appropriations (item 8(L) budget sheet 29)	\$	_
2.	Taxes not included in the Budget (AFS 25, items 2 thru 7)	\$	N/A
	Total	\$	_
3.	Less: Anticipated Revenues (item 5, budget sheet 11)	\$	-
4.	Cash Required	\$	-
5.	Total Required at 0.00% (items $4+6$)	\$	-
6.	Reserve for Uncollected Taxes (item E above)	\$	N/A

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		7	
		Debit	Credit
1. Balance January 1, 2013		682,619.90	XXXXXXXXX
A. Taxes 83102-00	366,610.02	xxxxxxxxx	XXXXXXXXX
B. Tax Title Liens 83103-00	316,009.88	XXXXXXXXXX	xxxxxxxxx
2. Canceled:		xxxxxxxxx	XXXXXXXXX
A. Taxes	83105-00	XXXXXXXXXX	7,690.01
B. Tax Title Liens	83106-00	xxxxxxxxx	-
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXX
A. Taxes	83108-00	XXXXXXXXXX	_
B. Tax Title Liens	83109-00	XXXXXXXXX	
4. Added Taxes	83110-00	_	XXXXXXXXX
5. Added Tax Title Liens	83111-00	_	XXXXXXXXX
Adjustments between Taxes (Other than current year) and Tax Title Liens:		xxxxxxxxxx	xxxxxxxxx
A. Taxes - Transfers to Tax Title Liens	83104-00	xxxxxxxxxx	(1)
B. Tax Title Liens - Transfer from Taxes	83107-00	(1) 1,246.47	XXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	674,929.89
8. Totals		683,866.37	683,866.37
9. Balance Brought Down		674,929.89	
10. Collected:		XXXXXXXXXX	306,779.36
A. Taxes 83116-00	306,779.36	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens 83117-00	-	XXXXXXXXXX	XXXXXXXXXX
11. Interests and Costs - 2013 Tax Sale	83118-00	-	XXXXXXXXXX
12. 2013 Taxes Transferred to Liens	83119-00		XXXXXXXXX
13. 2013 Taxes	83123-00	463,805.12	XXXXXXXXX
14. Balance December 31, 2013		xxxxxxxxxx	831,955.65
A. Taxes 83121-00	514,699.30	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens 83122-00	317,256.35	XXXXXXXXXX	
15. Totals		1,138,735.01	1,138,735.01
	L		1,130,733.01

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No.9) is 45.45%

17. Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2014.

\$ 378,153.09 and represents the 83125-00

(See Note A on Sheet 22 - Current Taxes)

⁽¹⁾ These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2013	84101-00	2,155,800.00	XXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXX
5A.	84102-00		XXXXXXXXX
5B. Decreased	84105-00	xxxxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxxx	
8. Sales		xxxxxxxxx	XXXXXXXXXX
9. Cash *	84109-00	xxxxxxxxx	_
10. Contract	84110-00	xxxxxxxxxx	
11. Mortgage	84111-00	xxxxxxxxx	
12. Loss on Sales	84112-00	xxxxxxxxx	
13. Gain on Sales	84113-00		XXXXXXXXX
14. Balance December 31, 2013	84114-00	xxxxxxxxx	2,155,800.00
		2,155,800.00	2,155,800.00
CONTRA	ACT SALES		
THIS SECTION NOT APPL	ICABLE	Debit	Credit
15. Balance January 1, 2013	84115-00		XXXXXXXXXX
16. 2013 Sales from Foreclosed Property	84116-00		xxxxxxxxx
17. Collected *	84117-00	xxxxxxxxx	_
18.	84118-00	xxxxxxxxx	
19. Balance December 31, 2013	84119-00	xxxxxxxxx	-
		0.00	0.00
	AGE SALES		
THIS SECTION NOT APPL	CABLE	Debit	Credit
20. Balance January 1, 2013	84120-00		xxxxxxxxx
21. 2013 Sales from Foreclosed Property	84121-00		xxxxxxxxx
2. Collected *	84122-00	xxxxxxxxx	_
3.	84123-00	xxxxxxxxx	
4. Balance December 31, 2013	84124-00	xxxxxxxxx	_
		0.00	0.00
nalysis of Sale of Property:	 	0.00	0.00

To Results of Operations (Sheet 19)

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuit 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.)

					Too my talle .		
	Amount Dec. 31, 2012 per Audit Report		Amount in 2013 Budget		Amount Resulting from 2013		Balance as at Dec. 31, 2013
\$.	183,693.53	\$_	183,693.53	\$		\$	_
\$ _		\$_		\$		\$	_
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	\$ - - \$ - - \$ - - \$ -	Dec. 31, 2012 per Audit Report \$ 183,693.53 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Dec. 31, 2012 per Audit Report \$	Amount Dec. 31, 2012 per Audit Report \$ 183,693.53 \$ 183,693.53 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount Dec. 31, 2012 per Audit Per Audit Seport \$ 183,693.53 \$ 183,693.53 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount Dec. 31, 2012 per Audit Report \$ 183,693.53 \$ 183,693.53 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Amount Dec. 31, 2012 per Audit Report S

^{*} 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 NONE

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NONE Appropriated for in Budget of In favor of On Account of Date Entered Amount YEAR 2014 1. ______\$____ 2. ______\$_____ 3. ______\$_____ 4. ______\$_____

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

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

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

It is hereby cer									-10							2012	1107	2011		Date
It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing board in fall committee.		lotals	3												Tanitonito Dalitago	Hurricane Damage	NEVAIUATION	Davidadia		Purpose
is have been adonted		1,700,000.00													1,500,000.00		200,000,00		Aumorized	Amount
hy the governing ho		340,000.00													300,000.00	70,000,00	40 000 00	Authorized *	1/5 of Amount	Not Less Than
ard in full compliance	80025-00	1,660,000.00													1.500.000.00	00,000,001	160 000 00		Dec. 31, 2012	Balance
00000000	80026-00	340,000.00						-						000,000.00	300 000 00	40,000.00	100000	Budget	By 2013	REDUCED IN 2013
1		,																by Resolution	Canceled	D IN 2013
	1,020,000.00	1 320 000 00	1				,			•		•	1	1,200,000.00	1000000	120,000.00			Dec. 31 2013	Balance

and are recorded on this page. à cy" appropriations have been adopted by the governing board in full compliance with N.J.S. 40A:4-53 et seq.

Chief Financial Officer

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

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

T.		I	1	I	ı		 		991	12		ı	i	1		i	1	J		11	
																					Date
It is horoby portified that it	Totals																				NOT APPLICABLE
	1																			Authorized	Amount
	t																			1/3 of Amount Authorized *	Not Less Than
80027-00	,																			Dec. 31, 2012	Balance
80028-00	-	=2																	12gnncr	By 2013	REDUCED IN 2013
	,																		by Kesolution	Canceled	D IN 2013
8	1		•		1	1	1			•	3			1	1			1		Dec. 31, 2013	Balance

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

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2013" must be entered here and then raised in the 2014 Budget. Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

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

		Debit	Credit	II	4 Debt ervice
Outstanding January 1, 2013	80033-01	xxxxxxxxxx	7,699,925.00		
Issued	80033-02	xxxxxxxxxx			
Paid	80033-03	478,275.00	xxxxxxxxx	-! 	
Refunded					
Outstanding, December 31, 2013	80033-04	7,221,650.00	XXXXXXXXXX		
		7,699,925.00	7,699,925.00		
2014 Bond Maturities - General C	apital Bonds		80033-05	\$	497,100.0
2014 Interest on Bonds *		80033-06	250,134.38		
ASSESSMENT SI	ERIAL BO	NDS NOT A	APPLICABLE		
Outstanding January 1, 2013	80033-07	xxxxxxxxx			
Issued	80033-08	xxxxxxxxxx			
Paid	80033-09		xxxxxxxxx		
Outstanding, December 31, 2013	80033-10	_	xxxxxxxxx		
2014 Bond Maturities - Assessment	Bonds	- 0	- 0033-11	Ф	
2014 Interest on Bonds *		80033-12		\$	-
Гotal "Interest on Bonds - Debt Serv	/ice" (*Items)		0033-13	\$	250,134.38
LIST OF BONI				[≖] IOT APPI	
Purpose		2014 Maturity	Amount Issued	Date of Issue	Interest Rate
	Total	-	-		

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

(COUNTY)(MUNICIPAL) Green Trust Loans

LOAN

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxx	630,034.91	
Issued	80033-02	xxxxxxxxx		
Paid	80033-03	9,254.27	xxxxxxxxx	
Outstanding, December 31, 2013	80033-04	620,780.64	xxxxxxxxx	
		630,034.91	630,034.91	
2014 Loan Maturities			80033-05	\$ 9,440.28
2014 Interest on Loans			80033-06	\$ 2,368.65
Total 2014 Debt Service for		Loan	80033-13	\$ 11,808.93
		LOAN	NOT	APPLICABLE
Outstanding January 1, 2013	80033-07	xxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxx	
Outstanding, December 31, 2013	80033-10	-	xxxxxxxxx	
			-	
2014 Loan Maturities			80033-11	\$ -
2014 Interest on Loans			80033-12	\$ -
Total 2014 Debt Service for		Loan		\$ -

LIST OF LOANS ISSUED DURING 2013

NOT APPLICATION	BELD DOIG	110 2013		
NOT APPLICABLE Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

Sheet 31a

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

		Debit		Credit	II .	4 Debt ervice
Outstanding January 1, 2013	80034-01	XXXXXXXXXX				
Paid	80034-02			xxxxxxxxx	x	
Outstanding, December 31, 2013	80034-03	-		XXXXXXXXX	<u> </u>	
2014 Bond Maturities - Term Bo	nds	80034-04		-		
2014 Interest on Bonds *		80034-05	╢	·	_	
TYPE I S	CHOOL SI	ERIAL BON			4	
Outstanding January 1, 2013	80034-06	xxxxxxxxx	T		1	
Issued	80034-07	XXXXXXXXXX				
Paid	80034-08			XXXXXXXXX		
Outstanding D. J. 21 2012						
Outstanding, December 31, 2013	80034-09	-	╟	XXXXXXXXXX	-	
2014 Interest on Bonds *	<u>[l</u>	80034-10	<u> </u> §	_		
2014 Bond Maturities - Serial Bo	nds	0003110	11 4	80034-11	S	
Total "Interest on Bonds - Type I	School Debt Se	ervice" (*Items)		80034-11] \$] \$	
		S ISSUED D	IJĸ			
Purpose		2014 Maturity -01		Amount Issued	Date of Issue	Interest Rate
					1.5540	Rate
Total	80035-					
		-		-		
2014 INTEREST I	REQUIREM	ENT - CURRE		Outstanding	2014 li	
Emergency Notes		80036-	\$	Dec. 31, 2013	Requir \$	ement -
Special Emergency Notes		80037-	\$	1,200,000.00	\$	15,000.00
Tax Anticipation Notes		80038-	\$	-	\$, 0 0 0 0 0
Interest on Unpaid State and Co	unty Taxes	80039-	\$	-	\$	_
		_	\$		\$	

\$

\$

\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Original	Original	Amount	Date	Rate	2014 Budget	2014 Budget Requirement	
Title or Purpose of Issue	Amount	Date of	Outstanding	<i>y</i> -	Train of			Interest
	Issued	Issue *	Dec. 31, 2013	or Maturity	ot Interest	For Principal	For Interest **	Computed to (Insert Date)
1. 06-33 Construction of a Recreational Area	1,000,000.00	11/08/06	269,187.00	02/28/14	1.250%	269 187 00	2 264 04	71/00/00
2. 07-17 Road and Drainage Improvements	307,500.00	09/13/12	291 300 00	02/28/14	1 25002	16 194 00	3,304.04	02/28/14
3. 07-21 Dredging & Stream Clean of Waretown Lake		12/04/08	374 300 00	02/28/14	1.25070	10,184.00	3,041.25	02/28/14
- 1		09/13/12	997.500.00	02/28/14	1.25070	•	17 468 75	02/28/14
5. 12-10 Storm Water Improvements	546,250.00	09/13/12	546,250.00	02/28/14	1.250%		6 878 13	02/28/14
6. 12-15 Various Capital Improvements	570,000.00	02/28/13	570,000.00	02/28/14	1.250%		7 175 00	02/20/14
7.							00.621,	02/20/14
8.								
6								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
TOTALS	3,541,250.00	XXXXXXXXXX	3.048.537.00	XXXXXXXXX	***************************************	285 271 00	10,000	
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.	"C". Such notes must	be retired at the rat	e of 20% of the original	amount issued annı	ally.	80051-01	80051-02	XXXXXXXXX

Sheet 33

Memo: Type I School Notes should be separately listed and totaled.
* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 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)

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

			Amount					
Title or Burnon of James	Original	Original	of Note	Date	Rate	2014 Budget Requirement	Requirement	Interest
	Amount	Date of Issue *	Outstanding Dec. 31, 2013	of Maturity	of Interest	For Principal	For Interest	Computed to
1.								(Illsert Date)
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	1	XXXXXXXXX						
MEMO: "See Sheet 33 for clarification of "Original Date of Issue"				ννννννννν	VYYYYYYYY		-	XXXXXXXXXX

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".

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013 (Do not crowd - add additional sheets)

Sheet 34 NOT APPLICABLE

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

2014 Budget Requirement	For Principal For Interest/Fees																		80051-01 80051-02
Amount of Lease Obligation Outstanding	Dec. 31, 2013																		
Purpose		1.	2.	3.	4.	5.	6.	7.	×	<i>y.</i>	10.	12.	13.	14.	15.	16.	17.	Totals	

Sheet 34a

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

(Do not crowd - add additional sheets)

NOT APPLICABLE

Sheet 34a

NOT APPLICABLE

1,527,610.19

100,626.84

114,852.26

626,952.44

468,411.75

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

	mbor 21 2012	Infinded	noninii)				1		1	•	ı			E	1	1	1.137.500.00			1/0,2/2.99	1	37,375.61	ı	1		182 461 59	104,101,01
	Ralance - December 21 2012	Funded			-	635.22	1	ı	13,406.80	1	2,491.81	•		1	•	1	•	CE C90 75	100000	•	1	•	23,541.66	•	3 489 03		
	Transfer	To	Encumbrances			7,800.00	800.00								13,644.67		82,400.00	263.10							14.387.59	556.90	-
			Expended	33.00	20.00	2,004.00	,	901.99			36,647.21		39 380 60	70,707,00				15,659.18	72 083 00	75,702.00	207 777 70	301,234.48		722.60	71,696.73		
	Transfer	from	Encumbrances		000000	2,000.00	800.00						16 339 40	12,626,01	13,044.07		99,800.00	72,984.60	243 255 99		2 120 00	3,120.00		722.60	14,387.59	556.90	
	2013	Authorizations																									
	Balance January 1, 2013	Unfunded														1 100 100 000	1,120,100.00				307 500 00					182,461.59	
	Balance Jan	Funded		33.00	3,319.87		901 99	13 406 80		30 130 00	27,137.02		22,050.20								113.990.09	23 541 66	200		75,185.76		
IMPROVEMENTS	Specify each authorization by purpose. Do	100		Acquisition of Fire Truck	Construction of Recreation Facility	Acquisition of Land	Improvements To Buildings and Grounds		Renovations and Improvements To Various			200	Police Department	Road Improvements and Drainage Systems			1		Construction of a Recreational Area	Road and Drainage Improvements &	Various Improvements to Buildings and Grounds	Bay				Dredging and Stream Cleaning of Waretown Lake	
		Code No	One Ivo	03-14	03-43	03-44	04-11	04-14	04-14		05-30	3		06-22	06-27		06 30	07-00	06-33	07-17/12-08		07-18	07-19	07 20	07-10	07-21	

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

1,610,061.59

291,568.39

Subtotals this Sheet ONLY

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

Township Of Ocean [Code 1520], Ocean County - AFS CY 2013

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (Cont'd)

		Estance - December 31, 2013	Oniunded		1	37,594.66	l	45,435.61	137.750.00	457,900.00			t	1	1			1	1	1	1	-	1	•	2,206,290.46
	ر ا	Balance - Dece	nonin r	37 002	0.007	1	1	1	7,250.00	24,100.00	•	,		-	1	t		•		•	1		1	1	132,677.49
	1,000	To	Encumbrances		00007	32,469.00	23,534.85	4,560.00																	175,416.11
			Expended	1 165 50	217 025 00	217,033.00	266,660.10	456,961.90																	1,568,774.94
	Transfer	from	Encumbrances	1.165.50	1 726 00	1,720.00	221,/19.01	200,596.52																	893,618.78
	2013	Authorizations							145,000.00	482,000.00															627,000.00
	Balance January 1, 2013	Unfunded			285.372.66	68 475 04	306 360 00	200,300.39																	2,270,271.18
	Balance Jan	Funded		700.65																					292,269.04
IMPROVEMENTS	Specify each authorization by purpose. Do	not			Various Capital Improvements	Storm Water Improvements																		Totals	Place an * hefore each item of "I".
		Code Ma	ov oo	00-60	11-12	12-10	12-15	13-26	13-27																

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	32,477.55
Received from 2013 Budget Appropriations *	80031-02	xxxxxxxxx	75,000.00
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminar	y Costs:	xxxxxxxxx	xxxxxxxxx
Preliminary Costs/Solar		60,000.00	XXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXX
Appropriated to Finance Improvement Authorizations	00001.01		XXXXXXXXX
rippropriated to I mance improvement Authorizations	80031-04	31,350.00	XXXXXXXXX
Balance December 31, 2013	90021 05	16:05:5	XXXXXXXXX
	80031-05	16,127.55	XXXXXXXXX
		107,477.55	107,477.55

^{*} 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 Appropriations *	80030-02	xxxxxxxxxx	
Received from 2013 Emergency Appropriations *	80030-03	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxxx
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
13-26 Various Capital Improvements 13-27 Various Capital Improvements	145,000.00 482,000.00	137,750.00 457,900.00	7,250.00 24,100.00	7,250.00 24,100.00
Total 80032-00	627,000.00	595,650.00	31,350.00	31,350.00

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	480,832.34
Premium on Sale of Bonds		xxxxxxxxxx	100,032.34
Funded Improvement Authorizations Canceled		xxxxxxxxx	
Premium on Sale of BANs			17,401.00
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXX
Appropriated to 2013 Budget Revenue	80029-03	480,000.00	XXXXXXXXX
Balance December 31, 2013	80029-04	18,233.34	XXXXXXXXX
		498,233.34	498,233.34

BONDS ISSUED WITH A COVENANT OR COVENANTS NOT APPLICABLE

1. Amount of Serial Bonds Issued Under Provisions of C P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, F Chapter 77, Article VI-A, P.L. 1945, with Covena	P.L. 1943 or			
Outstanding December 31, 2013			\$	_
2. Amount of Cash in Special Trust Fund as of December	r 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)

Α	•					
	1. Total Tax Levy for the Year 2	013 wa	S		\$ _	22,547,499.90
	2. Amount of Item 1 Collectetd i	n 2012	(*)		\$ _	22,001,395.90
	3. Seventy (70) percent of Item 1				\$	15,783,249.93
	(*) Including prepayments and over	erpayme	ent applied.			
В						
	Did any maturities of bonded of Answer YES or NO YE Have payments been made for	ES				
	December 31, 2013?		<u> </u>		01 01010	
	Answer YES or NO YE	S	If answer is "NO"	give det	ails	
	NOTE: If answer t	o Item	B1 is YES, then I	tem B2	must be answered	
C.	Transfer regard	d to be	included in the 20	14 budg	et for the liquidation	of
	all bonded obligations or notes ex the budget for the year just ended	ceed 25	% of the total of a	ppropria		urposes in
D.	- Just ended	: 1 HIS W	er resorno.		NO	
٠.	1. Cash Deficit 2012			\$	-	
	2. 4% of 2012 Tax Levy for all pu	iposes:				
	Levy -	- \$_	-	= \$		
	3. Cash Deficit 2013			\$	_	
	4. 4% of 2013 Tax Levy for all pu	poses:				
	Levy -	- \$_	22,547,499.90	= \$	901,900.00	
E.	Unpaid		2012		2013	Total
	1. State Taxes	\$_	-	\$		-
	2. County Taxes	\$_	•	\$	2,473.20 \$	2,473.20
	3. Amounts due Special Distri	cts				
		\$_	•	\$	\$	-
	4. Amounts due School Distric		Local School Tax			
		\$_		\$	978,188.00 \$	978,188.00

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Pages numbered	Name of Utility	Abbreviated Name / Comment
41 - 54	Water Utility	
55 - 68	Sewer Utility	

Note:

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

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

Sheet 40

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in the General Capital Fund on Sheet 8

POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

Title of Account	Debit	Credit	
WATER OPERATING FUND			=
Cash	1,076,852.93	,	-
Change Fund	150.00		-
Rents Receivable	177,322.78		-
Special Charges Receivable	88.24		-
Connection Fee Receivable	12,717.38		-
Interfund - Water Utility Capital	472.74		-
Interfund - Current Fund		31,725.00	-
Interfund - Sewer Utility Operating Fund		384,030.39	-
Accounts Payable		9,084.31	-
Consumer Overpayments		3,003.26	-
Appropriation Reserves		106,470.90	-
Reserve for Encumbrances			-
Accrued Interest Payable		26,866.93	-
		100,412.18	-
Reserve for Revenue Receivable		190,128.40	
Fund Balance		415,882.70	
		7	
		-	
Total Debits / Credits THIS Sheet ONLY	1,267,604.07	1,267,604.07	

(Do not crowd - add additional sheets)

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in the General Capital Fund on Sheet 8

POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

[Extra Sheet]

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
WATER UTILITY CAPITAL FUND		
Cash	1,318,531.33	
Fixed Capital	16,098,319.28	
Fixed Capital - Authorized & Uncompleted	10,547,400.00	
NJEIT Loans Receivable	1,328,040.00	
Various Reserves		909,842.49
Bond Anticipation Notes		607,000.00
Capital Improvement Fund		439,600.00
Reserve for Amortization		15,095,255.80
Deferred Reserve for Amortization		847,400.00
Interfund - Water Utility Operating Fund		472.74
Interfund - Sewer Utility Capital Fund		117,990.04
Interfund - General Capital Fund		317,596.93
Serial Bonds Payable		2,804,850.00
NJEIT Loans Payable		4,554,030.48
Improvement Authorizations:		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Funded		252,410.99
Unfunded		2,852,188.45
Reserve for Encumbrances		39,334.99
Fund Balance		454,317.70
Est. Proceeds Bonds and Notes Authorized	2,729,660.00	
Bonds and Notes Authorized but not issued		2,729,660.00
Grand Total Debits / Credits	33,289,554.68	33,289,554.68

(Do not crowd - add additional sheets)

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

Sheet 41a

[Extra Sheet]

POST CLOSING TRIAL BALANCE - WATER UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2013		NOT APPLICABL	
Title of Account		Debit	Credit
Sheet NOT Used		0.00	0.00

(Do not crowd - add additional sheets)

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

Audit
Balance
Dec. 31, 2012
XXXXXXXX
XXXXXXXXX
İ
XXXXXXXXX
!
0.00

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

NOT APPLICABLE

Sheet 43

NOT APPLICABLE

SCHEDULE OF **WATER UTILITY 2013 BUDGET**

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	680,250.00	680,250.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			-
Rents	91303-	1,175,000.00	1,373,490.22	198,490.22
Fire Hydrant Service	91304-			-
Miscellaneous	91305-	275,000.00	335,904.22	60,904.22
Water Capital Fund Balance Anticipate	d	200,000.00	200,000.00	-
				_
				_
				-
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxx
				_
				-
				_
Subtotal		2,330,250.00	2,589,644.44	259,394.44
Deficit (General Budget) **	91306-			
	91307-	2,330,250.00	2,589,644.44	259,394.44

^{**} Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXXXXX
Adopted Budget		2,330,250.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		2,330,250.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpendituress		2,330,250.00
Deduct Expenditures:		
Paid or Charged	2,138,958.69	
Reserved	106,470.90	
Surplus (General Budget)**	-	
Total Expenditures		2,245,429.59
Unexpended Balance Canceled (See Footnote)		84,820.41
FOOTNOTES: - RE: OVEREXPENDITURES		0 1,020.11

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"

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

STATEMENT OF 2013 OPERATION WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 WATER Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	2,589,644.44	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *	35,438.07	
Cancellation of Accrued Interest	3,785.75	
Total Revenue Realized		2,628,868.26
Expenditures:	xxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx	
Paid or Charged	2,138,958.69	
Reserved	106,470.90	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures Less: Deferred Charges Included In Above "Total Expenditures"	2,245,429.59	
Total Expenditures - As Adjusted		2,245,429.59
Excess		383,438.67
Budget Appropriation - Surplus (General Budget) ** Remainder = Balance of "Results of 2013 Operations" ("Excess in Operations" - Sheet 46)	383,438.67	363,436.07
Deficit		
Anticipated Revenue - Deficit (General Budget) **		-
Remainder = Balance of "Results of 2013 Operations" ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

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

2012 Appropriation Reserves Canceled in 2013	35,438.07	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		35,438.07

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

RESULTS OF 2013 OPERATIONS WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	259,394.44
Unexpended Balances of Appropriations	xxxxxxxxx	84,820.41
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	0 1,020.11
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxx	35,438.07
Cancellation of Accrued Interest		3,785.75
Deficit in Anticipated Revenue		XXXXXXXXX
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	_
Excess in Operations - to Operating Surplus	383,438.67	xxxxxxxxx
* See <u>restrictions</u> in amount on Sheet 45, SECTION 2	383,438.67	383,438.67

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	712,694.03
Excess in Results of 2013 Operations	. XXXXXXXXXX	383,438.67
Amount Appropriated in 2013 Budget-Cash	680,250.00	xxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance December 31, 2013	415,882.70	xxxxxxxxx
	1,096,132.70	1,096,132.70

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

Cash	1,077,002.93
Investments	
Interfund Accounts Receivable	472.74
Subtotal	1,077,475.67
Deduct Cash Liabilities Marked with "C" on Trial Balance	661,592.97
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	415,882.70
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	_
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.	415,882.70

^{*} In the case of a "Deficit in Operating Surplus Cash",

[&]quot;Other Assets" would also be pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012			\$	161,051.35
Increased by:				
Water Rents Levied			\$	1,389,761.65
Decreased by:				
Collections	\$	1,362,702.89		
Overpayments applied	\$	10,787.33	_	
Transfer to Water Liens	\$	_	_	
Other	\$	_	_	
			- \$	1,373,490.22
Balance December 31, 2013			\$	177,322.78
SCHEDULE OF WAT	ER UTILIT	TV LIENS		
SCHEDULE OF WAT	ER UTILIT	ΓY LIENS		
SCHEDULE OF WAT Balance December 31, 2012	ER UTILIT	ΓY LIENS	\$	-
	ER UTILIT	ΓY LIENS	\$	-
Balance December 31, 2012			\$	_
Balance December 31, 2012 Increased by:		ΓY LIENS	\$	-
Balance December 31, 2012 Increased by: Transfers from Accounts Receivable	\$		\$	-
Balance December 31, 2012 Increased by: Transfers from Accounts Receivable Penalties and Costs	\$ \$		\$	
Balance December 31, 2012 Increased by: Transfers from Accounts Receivable Penalties and Costs	\$ \$			
Balance December 31, 2012 Increased by: Transfers from Accounts Receivable Penalties and Costs Other	\$ \$	-		_
Balance December 31, 2012 Increased by: Transfers from Accounts Receivable Penalties and Costs Other Decreased by:	\$ \$ \$	-		
Balance December 31, 2012 Increased by: Transfers from Accounts Receivable Penalties and Costs Other Decreased by: Collections	\$ \$ \$	-		

DEFERRED CHARGES - MANDATORY CHARGES ONLY WATER UTILITY FUND

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

Caused By		Amount Dec. 31, 2012 per Audit Report		Amount in 2013 Budget		Amount Resulting from 2013		Balance as at Dec. 31, 2013
1.5				NONE				
1. Emergency Authorization - *	\$	0.00	\$		\$_		_ \$	
2. 0 0	\$	0.00	\$		\$_		\$	-
3. 0 0	\$	0.00	\$		\$_		\$	-
4. 0 0	\$	0.00	\$	····	\$_		\$	-
5. 0 0	\$	0.00	\$		\$_		\$	-
6. 0 0	\$	0.00	\$		\$_		 \$	-
7. 0 0	\$	0.00	\$.		\$		 \$	_
8. 0 0	\$.	0.00	\$		\$		 \$	_
9. 0 0	\$.	0.00	\$_		\$		\$	-
10. 0 0	\$.	0.00	\$_		\$_		\$_	-

^{*} 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 OR N.J.S. 40A:2-51

NONE

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED NONE

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2014
1			\$		
2			\$		
3			\$		
4			\$		

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS

		1		
	Debit	Credit	11	4 Debt ervice
Outstanding January 1, 2013	xxxxxxxxxx	_		
Issued	xxxxxxxxxx		7	
			N	IOT
			APPL	ICABLE
Paid		xxxxxxxxx		
Outstanding December 31, 2013		xxxxxxxxxx		
	_			
2014 Bond Maturities - Assessment Bonds			$\mathbb{I}_{\mathbb{S}}$	600
2014 Interest on Bonds *		\$		
WATER UTILITY CA	APITAL BONI	OS		
Outstanding January 1, 2013	xxxxxxxxx	3,277,575.00		
Issued	xxxxxxxxx			
Paid	472,725.00	XXXXXXXXX		
			1	
Outstanding December 31, 2013	2,804,850.00	XXXXXXXXX	1	
	3,277,575.00	3,277,575.00		
2014 Bond Maturities - Capital Bonds			\$	500,900.00
2014 Interest on Bonds *		\$ 76,712.81	I	
INTEREST ON BONI)S - WATED I		1	
2014 Interest on Bonds (* Items)			DGEI	
Less: Interest Accrued to 12/31/2013 (Trial Bala		\$ 76,712.81 \$ 63,927.34		
Subtotal				
Add: Interest to be Accrued as of 12/31/2014		\$ 12,785.47 \$ 69,795.00		
Required Appropriation 2014			\$	82.580.47
	DS ISSUED DUF		Ψ	82,580.47
LIST OF BOIL	DS ISSUED DOF		NOT APP	LICABLE
Durmaga	2014 Maturity	Amount	Date of	Interest
Purpose		Issued	Issue	Rate
	a U	la l		

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

WATER UTILITY NJEIT

LOAN

	MJEII			_LOAN	
	Debit		Credit	li li	14 Debt ervice
Outstanding January 1, 2013	xxxxxxxx	xx	3,027,082.7		
Issued	XXXXXXXX	XX	1,738,985.00	⊣ i	
Paid	212,037.2	29	XXXXXXXXX		
Outstanding December 31, 2013	4,554,030.4	8	XXXXXXXXX		
2014 Loop Materia	4,766,067.7	7	4,766,067.77		
2014 Loan Maturities 2014 Interest on Loans *		\$	72,389.62	\$	213,713.93
WATER UTILITY			OAN		
Outstanding January 1, 2013	xxxxxxxx	7	-		
Issued	xxxxxxxxx	100		1	
Paid			xxxxxxxxx	N	ОТ
		-		APPL	ICABLE
Outstanding December 31, 2013	_		XXXXXXXXX		
2014 Loan Maturities	_		-		
2014 Interest on Loans *				\$	-
		\$	-		
INTEREST ON LO	DANS - WATER		ILITY BU	DGET	
2014 Interest on Loans (* Items) Less: Interest Accrued to 12/31/2013 (Trial	Dalama	\$	72,389.62		
Subtotal	Balance)	\$	30,161.93	1	
Add: Interest to be Accrued as of 12/31/201	Λ	3	42,227.69		
Required Appropriation 2014	T	\$	29,238.39	\$	71.466.00
	OANS ISSUED D	URI	NG 2013	<u> </u> Φ	71,466.08
Purpose	2014 Maturity	A	mount Issued	Date of Issue	Interest Rate

Various Water Projects 73,208.01 1,738,985.00 05/09/13 /arious Fixed	Purpose	2014 Maturity	Amount issued	Date of Issue	Interest Rate
	Various Water Projects	73,208.01	1,738,985.00	05/09/13	Various Fixed

Various Water Projects 73,208.01 1,738,985.00 05/09/13 /arious Fixe

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

								_		\top	T	T	_	_	\neg		Т
													İ				
(CTI		2014 Budget Kequirement	For Interest		7,587.50												7 587 50
THE PROPERTY INCIDENT	- 47100	ZU14 Budget	For Principal		50,000.00												50 000 00
TOOK T TANK		Rate	of Interest		1.250%												 XXXXXXXXX
		Date	of Maturity		02/28/2014												XXXXXXXXX
	Amount	of Note	Outstanding Dec. 31, 2013		607,000.00												607,000.00
		Original	Date of Issue *	00/00/01	10/23/03												XXXXXXXXX
		Original	Amount Issued	1 500 000 000	1,300,000.00						_						1,500,000.00
		Title or Durnose of Issue		1. Acquisition of Land and Related Expenses		7.	3.		5.	6.	7.	× ×	0	10.	11.	12	Totals

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

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET 2014 Interest on Notes \$ 7,587.50 Less: Interest Accrued to 12/31/2013 (Trial Balance) \$ 6,322.92 Subtotal \$ 1,264.58 Add: Interest to be Accrued as of 12/31/2014 \$ 6,962.50 Required Appropriations - 2014 \$ 8,227.08

(Do not crowd - add additional sheets)

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

	Original	Original	Amount of Note	Date	Rate	2014 Budget	2014 Budget Requirement	Interest
Title or Purpose of Issue	Amount	Date of	Outstanding	Jo ,	Jo	For Principal	For Interest	Computed to
	nanssı	Issue *	Dec. 31, 2013	Maturity	Interest		*	(Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	c c	XXXXXXXXX	1	XXXXXXXX	***************************************			
Important: If there is more than one utility in the				WALLEY WA	VVVVVVVVV		1	XXXXXXXXX

Important: If there is more than one utility in the municipality, identify each note. MEMO: *See Sheet 33 for clarification of "Original Date of Issue"

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

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

Sheet 51

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

NOT APPLICABLE

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

SCHEDULE OF WATER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 51a

Sheet 51a

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

	0	Dalance December 31, 2013	Unfunded		ı	1	16,817.90	-	1	7,878.60	1	93,700.00	ı	283,791.95	1	1.150.000.00	200000000000000000000000000000000000000	-	1,300,000.00	1	1			1	t	1	•	2.852.188.45
		Dalance Dece	Funded		1	18,844.66	1	1	ı	1		233,566.33	1	I	•	1		-	'	•	ı	1			1	ı	,	252.410.99
	Authorizations	Authoritzations	Canceled																									,
	Exnended	nanuadwa			1	68,756.89					11.00	241,132.89		1,516,083.28														1,832,593.06
	Encumbrances										1 0/1 50	00.100,1																1,061.50
	2013	Anthoniacito														1,150,000.00		1,300,000.00										2,450,000.00
	Balance January 1, 2013	Infinded	סווימווס			16 917 00	10,017.30		7.878.60		93 700 00	2000	1 700 875 72	1,17,017.23		1	1	ı	1		•		•	1		1	'	1,918,271.73
	Balance Jan	_			87 601 55			ı		ľ	480.257.72					•		1					1	t			•	567,859.27
IMPROVEMENTS	Specify each authorization by purpose. Do	not merely designate by a code number.	Purpose	Improvements to Various Water	Wells and Related Expenses	Acquisition of Land and Related Expenses	09-02/09-05/ Construction of Certain Clean Water and	Drinking Water Projects	Construction and Improvements to Well #	Construction of Certain Clean Water and	Drinking Water Projects	Construction of Certain Clean Water and	Drinking Water Projects	Construction of Certain Clean Water and	Drinking Water Projects	Commission of the design of th	Construction of Certain Clean Water and	Drinking Water Projects										10tals 70000- 567,859,2
	S		Code No	08-15		08-25	09-05/09-	10-07	10-13	11-02		12-04		13-06		13.30	07-61										E	

Sheet 52

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

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

Sheet 52

WATER UTILITY CAPITAL FUND SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	888,600.00
Received from 2013 Budget Appropriations *	XXXXXXXXXX	
	XXXXXXXXXX	1,000.00
Improvement Authorizations Canceled. (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	XXXXXXXXX
		XXXXXXXXX
		XXXXXXXXX
		XXXXXXXXX
		XXXXXXXXX
		XXXXXXXXX
		XXXXXXXXX
		XXXXXXXXX
		XXXXXXXXX
Cancelled by Resolution To Water Capital Surplus	450,000.00	xxxxxxxxx
Appropriated to Finance Improvement Authorizations		XXXXXXXXX
		XXXXXXXXX
Balance December 31, 2013	439,600.00	XXXXXXXXX
	889,600.00	889,600.00

WATER UTILITY CAPITAL FUND SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	
Received from 2013 Budget Appropriations *	xxxxxxxxx	
Received from 2013 Emergency Appropriations *	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		XXXXXXXXX
Delawa D. 1 01 0010		XXXXXXXXX
Balance December 31, 2013	-	XXXXXXXXX
		_

^{*} 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.

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

UTILITIES ONLY

	Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or
13-06	Construction of Certain Clean Water				Prior Years
	and Drinking Water Projects	1,150,000.00	1,150,000.00		
13-28	Construction of Certain Clean Water				
	and Drinking Water Projects	1,300,000.00	1,300,000.00		
	Totals	2,450,000.00	2,450,000.00		

WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	204,317.70
Premium on Sale of Bonds	xxxxxxxxxx	201,017.70
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Capital Improvement Funds Cancelled		450,000.00
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2013 Budget Revenue	200,000.00	XXXXXXXXXX
Balance December 31, 2013	454,317.70	XXXXXXXXXX
	654,317.70	654,317.70

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in the General Capital Fund on Sheet 8

POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" Title of Account Debit Credit SEWER UTILITY OPERATING FUND Cash 447,537.20 Change Fund 150.00 Rents Receivable 239,499.11 Special Charges Receivable 133.30 Connection Fee Receivable 7,225.00 Interfund - Trust Other Interfund - Water Utility Operating Fund 384,030.39 Interfund - Sewer Utility Capital Fund 246.99 Accounts Payable 576.15 **C** Consumer Overpayments 6,802.47 **C** Appropriation Reserves 80,947.13 Reserve for Encumbrances 4,336.02 Accrued Interest Payable 9,937.50 **C** Reserve for Revenue Receivable 246,857.41 Fund Balance 729,365.31 Total Debits / Credits THIS Sheet ONLY 1,078,821.99 1,078,821.99

(Do not crowd - add additional sheets)

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in the General Capital Fund on Sheet 8

POST CLOSING TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

[Extra Sheet]

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Cash Liabilities Must Be Subtotaled and Sub	total Must Be Marked With "C"	
Title of Account	Debit	Credit
SEWER UTILITY CAPITAL FUND		
Cash	507.256.15	
Fixed Capital	507,256.15 12,340,757.63	
Fixed Capital - Authorized & Uncompleted	900,000.00	
Interfund - Water Utility Capital Fund		
NJEIT Loans Receivable	117,990.04	
	377,588.00	
Various Reserves		00.435.0
Bond Anticipation Notes		90,435.0
Capital Improvement Fund		500,000.0
Reserve for Amortization		214,250.0
Interfund - Sewer Utility Operating Fund		12,082,257.6
Serial Bonds Payable		246.9
NJEIT Loans Payable		258,500.0
Improvement Authorizations:		377,588.00
Unfunded		500.011.0
		720,314.20
Est. Proceeds Bonds and Notes Authorized	22.412.00	
Bonds and Notes Authorized but not issued	22,412.00	
- I d d d viot issued		22,412.00
		<u> </u>
Grand Total Debits / Credits		
Total Doors / Crouns	15,344,825.81	15,344,825.81

(Do not crowd - add additional sheets)

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

Sheet 55a

[Extra Sheet]

POST CLOSING TRIAL BALANCE -SEWER UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

	AS AT DECEMBER 31, 2013	NOT APPLICABLE						
Title of Account		Debit	Credit					
· · · · · · · · · · · · · · · · · · ·								
								
8								
Sheet NOT Used		0.00	0.00					

(Do not crowd - add additional sheets)

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

NOT APPLICABLE	Balance	Disbursements Dec. 31, 2013	XXXXXXXXXX	:		:		XXXXXXXXXX	:	:	:				···· XXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX	<u> </u>			0.00 0.00
			XXXXXXXXXX					XXXXXXXXXX							XXXXXXXXXX				0.00
PLUS			XXXXXXXXX					XXXXXXXXX							XXXXXXXXX				00.00
ITIES AND SURPLUS			XXXXXXXXX					XXXXXXXXX							XXXXXXXXX				0.00
LIABILITIE	RECEIPTS	Operating Budget						XXXXXXXXX							XXXXXXXXX				0.00
PLEDGED TO LIABII		Assessments and Liens	XXXXXXXXX					XXXXXXXXX							XXXXXXXXX				0.00
PLE	Audit Balance	Dec. 31, 2012	XXXXXXXXX					XXXXXXXXX							xxxxxxxxx				0.00
	Title of Liability to which Cash	and Investments are Pledged	Assessment Serial Bond Issue:				Account Don't Auticiation	Assessing the Bond Anticipation Note Issues:					Other Liabilities	Trust Surplus	Less Assets "Unfinanced"				1 otals

AFS - CY 2013: Township of Ocean, Ocean County [1520]

NOT APPLICABLE

NOT APPLICABLE

SCHEDULE OF SEWER UTILITY 2013 BUDGET

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	-01	835,000.00	835,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services	-02			-
Rents	91303-	1,350,000.00	1,793,310.80	443,310.80
Fire Hydrant Service	91304-			_
Miscellaneous	91305-	40,000.00	110,483.73	70,483.73
Sewer Capital Fund Balance Anticipated		30,000.00	30,000.00	-
				-
				-
				-
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxx	xxxxxxxxx	xxxxxxxx
				_
				-
				_
				<u>-</u>
Subtotal		2,255,000.00	2,768,794.53	513,794.53
Deficit (General Budget) **	-07			_
	-08	2,255,000.00	2,768,794.53	513,794.53

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

STATEMENT OF BUDGET APPROPRIATIONS

A		
Appropriations:		XXXXXXXXX
Adopted Budget		2,255,000.00
Added by N.J.S. 40A:4-87		_
Emergency		-
Total Appropriations		2,255,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpendituress		2,255,000.00
Deduct Expenditures:		
Paid or Charged	2,107,032.87	
Reserved	80,947.13	
Surplus (General Budget)**	-	
Total Expenditures		2,187,980.00
Unexpended Balance Canceled (See Footnote)	¥	67,020.00
FOOTNOTES: - RE: OVEREXPENDITURES		

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 SEWER Utility Budget Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:		
Budget Revenue (Not Including "Deficit (General Budget)")	XXXXXXXXXX	
	2,768,794.53	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *	114,201.03	
Total Revenue Realized		2,882,995.56
Expenditures:	xxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxx	
Paid or Charged	2,107,032.87	
Reserved	80,947.13	
Expended Without Appropriation	2,250.00	
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	2,190,230.00	
Less: Deferred Charges Included In Above "Total Expenditures"	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Total Expenditures - As Adjusted		2,190,230.00
Excess		692,765.56
Budget Appropriation - Surplus (General Budget) **	_	
Remainder = Balance of "Results of 2013 Operations" ("Excess in Operations" - Sheet 60)	692,765.56	
DAGGG IN Operations - Sheet (0)	0,72,703.30	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	_	
Remainder = Balance of "Results of 2013 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

SECTION 2:

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

2012 Appropriation Reserves Canceled in 2013	114,201.03	
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		114,201.03

^{* *} Items must be shown in same amounts on Sheet 58.

RESULTS OF 2013 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	513,794.53
Unexpended Balances of Appropriations	xxxxxxxxx	67,020.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxx	114,201.03
Deficit in Anticipated Revenue		XXXXXXXXX
Accrued Interest on Notes	2,250.00	XXXXXXXXX
Operating Deficit - to Trial Balance	xxxxxxxxx	_
Excess in Operations - to Operating Surplus	692,765.56	XXXXXXXXX
* See <u>restrictions</u> in amount on Sheet 59, SECTION 2	695,015.56	695,015.56

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2013	xxxxxxxxx	871,553.27
Excess in Results of 2013 Operations	xxxxxxxxx	692,765.56
Amount Appropriated in 2013 Budget-Cash	835,000.00	XXXXXXXXX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance December 31, 2013	729,318.83	xxxxxxxxx
	1,564,318.83	1,564,318.83

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

Cash	447,687.20
Investments	
Interfund Accounts Receivable	384,277.38
Subtotal	831,964.58
Deduct Cash Liabilities Marked with "C" on Trial Balance	102,599.27
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	729,365.31
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.	729,365.31

^{*} In the case of a "Deficit in Operating Surplus Cash",

[&]quot;Other Assets" would also be pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012			\$_	215,858.18
Increased by:				
Sewer Rents Levied			\$_	1,816,951.73
Decreased by:				
Collections	\$	1,782,477.44		
Overpayments applied	\$	10,833.36	_	×
Transfer to Sewer Liens	\$	-	_	
Other	\$	<u> </u>	_	
			- \$_	1,793,310.80
Balance December 31, 2013			\$_	239,499.11
			····	
SCHEDULE OF S			AP	PLICABLE
SCHEDULE OF S			AP	PLICABLE -
				PLICABLE -
Balance December 31, 2012	THIS SEC	TION NOT		PLICABLE -
Balance December 31, 2012 Increased by:	THIS SEC			PLICABLE -
Balance December 31, 2012 Increased by: Transfers from Accounts Receivable	THIS SEC	TION NOT		PLICABLE -
Balance December 31, 2012 Increased by: Transfers from Accounts Receivable Penalties and Costs	*	TION NOT		PLICABLE -
Balance December 31, 2012 Increased by: Transfers from Accounts Receivable Penalties and Costs	*	TION NOT	\$	PLICABLE -
Balance December 31, 2012 Increased by: Transfers from Accounts Receivable Penalties and Costs Other	*	TION NOT	\$	PLICABLE -
Balance December 31, 2012 Increased by: Transfers from Accounts Receivable Penalties and Costs Other Decreased by:	*	TION NOT	\$	PLICABLE
Balance December 31, 2012 Increased by: Transfers from Accounts Receivable Penalties and Costs Other Decreased by: Collections	*	TION NOT	\$	PLICABLE

DEFERRED CHARGES - MANDATORY CHARGES ONLY SEWER UTILITY FUND

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

	Caused By		Amount ec. 31, 2012 per Audit <u>Report</u>	Amount in 2013 Budget		Amount Resulting from 2013		Balance as at Dec. 31, 2013
	_			NONE				
Ι.	Emergency Authorization - *	\$	\$		\$_		\$	
2.		\$	\$		\$_		\$	_
3		\$	\$		\$_		\$	-
4		\$	\$		\$_		\$	**
5.		\$	\$		\$_		\$	**
6.		\$	\$		\$_		\$	-
7		\$	\$		\$_		\$	_
8		\$	\$		\$_		\$	-
9		\$	\$		\$_		\$	-
10.		\$	\$		\$_		\$	-
	*D	c 1 1					_	

^{*} 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 OR N.J.S. 40A:2-51

NONE

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED NONE

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

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR BONDS

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	II	1 Debt rvice
Outstanding January 1, 2013	xxxxxxxxx			
Issued	xxxxxxxxx			
			N	ОТ
			APPLI	CABLE
Paid		xxxxxxxxx		
Outstanding December 31, 2013	-	xxxxxxxxxx	╣	
		_		
2014 Bond Maturities - Assessment Bonds] \$	_
2014 Interest on Bonds *		\$		
SEWER UTILITY C	APITAL BONI	OS .		
Outstanding January 1, 2013	xxxxxxxxx	307,500.00		
Issued	xxxxxxxxx			
Paid	49,000.00	xxxxxxxxx		
Outstanding December 31, 2013	258,500.00			
Outstanding December 31, 2013		XXXXXXXXXX		
2014 Bond Maturities - Capital Bonds	307,500.00	307,500.00		52,000.00
2014 Interest on Bonds *		\$ 7,755.00	\$	32,000.00
		<u> 7,733.00</u>	<u> </u>	
INTEREST ON BON	NDS - SEWER U	JTILITY BU	DGET	
2014 Interest on Bonds (* Items)		\$ 7,755.00		
Less: Interest Accrued to 12/31/2013 (Trial Ba	lance)	\$ 6,462.50	1	
Subtotal		\$ 1,292.50		
Add: Interest to be Accrued as of 12/31/2014		\$ 5,162.50		
Required Appropriation 2014			\$	6,455.00
LIST OF BO	NDS ISSUED DU	RING 2013		
			NOT APP	LICABLE
Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
•		100404	13340	Rate
	_			

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

SEWER UTILITY NJEIT LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxx		
Issued	xxxxxxxxx	377,588.00	
Paid		VVVVVVVVVV	- - -
Outstanding December 31, 2013	377,588.00	XXXXXXXXXX	
	377,588.00	377,588.00	•
2014 Loan Maturities		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$ 377,588.00
2014 Interest on Loans *		\$ -	377,500.00
SEWER UTILITY 0		LOAN	
Outstanding January 1, 2013	xxxxxxxxx	_	
Issued	xxxxxxxxx		
Paid		xxxxxxxxx	NOT
			APPLICABLE
Outstanding December 31, 2013	-	xxxxxxxxx	
2014 Loan Maturities	-	-	\$ -
2014 Interest on Loans *		\$ -	
INTEREST ON LOAN			OGET
2014 Interest on Loans (* Items)		\$ -	
Less: Interest Accrued to 12/31/2013 (Trial Balan	ice)	\$	
Subtotal		\$ -	NOT
Add: Interest to be Accrued as of 12/31/2014		\$	APPLICABLE
Required Appropriation 2014			\$

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Sewer Main Replacement Hornblower	377,588.00	377,588.00	06/21/13	0.000%
Drive and Bluebeard Drive				

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

Requirement	For Interest		3 475 00														3,475.00
2014 Budget l	For Principal		1														ı
Rate	of Interest		1.390%														XXXXXXXXX
			02/28/2014														XXXXXXXXX
Amount of Note	Outstanding Dec. 31, 2013		500,000.00														500,000.00
Original	Date of Issue *		06/21/13														XXXXXXXXX
Original	Amount Issued		500,000.00														200,000.00
1.5	Title of Furpose of Issue	Various Capital Improvements to	Sewerage Collection System													Ε	lotals
	Original Original of Note Date	Amount Amount Original Original Original Of Note Date of Amount Issue Issue Date of Outstanding of For Principal For Principal Interest Date of Dec. 31, 2013 Maturity Interest	Amount Original Original Original of Note Date Rate Sold Budget Re For Principal Issue Issue Issue Amount Date of Outstanding of For Principal For Principal Amount Date of Dec. 31, 2013 Maturity Interest Various Capital Improvements to Principal	Title or Purpose of Issue Amount Date of Original Original Original Amount Date of Outstanding of Outstanding Of Saverage Collection System 500,000.00 06/21/13 500,000.00 02/28/2014 1.390%	Title or Purpose of Issue Amount Date of Original of Note Date of Sewerage Collection System 500,000.00 06/21/13 Sewerage Collection System Coriginal Original Origin	Title or Purpose of Issue Amount Date of Outstanding of Note Date Amount Issue Issue Issue Issue Sewerage Collection System 500,000.00 06/21/13 50	Title or Purpose of Issue Original Amount Issue & Capital Improvements to Sewerage Collection System Original Outstanding of Note Issue * Date of Issue * Dec. 31, 2013 Outstanding of Outstanding of Outstanding of Interest Issued Issue * Dec. 31, 2013 Original Maturity Interest Interest Interest Issued Issue * Dec. 31, 2013 For Principal For Interest In	Title or Purpose of Issue Amount Issued Original Original Original Original Of Note Issue * Date of Outstanding of Issue * Date of Outstanding Of Issue * Date of Iss	Title or Purpose of Issue Amount Issued Original Origi	Title or Purpose of Issue	Title or Purpose of Issue	Title or Purpose of Issue Original Amount Issue Amount I	Title or Purpose of Issue	Title or Purpose of Issue Original Amount Issued Original Amount Issued Original Amount Issued Original Original Original Original Original Original Original Original Issued Original Original Original Original Original Original Issued Original Original Original Original Original Issued Outstanding Original Original Original Original Original Interest Original Orig	Title or Purpose of Issue Amount Issued Original Original Issued Original Original Original Inductorements of Issue * Date of Issued Original Original Original Original Original Original Original Issued Issue * Date of Issued Outstanding Original Inductorements of Issued Issue * Date of Issued Issue	Title or Purpose of Issue	Title or Purpose of Issue Original Amount Issue 4 Amount Issue 4 Amount Issue 4 Amount Solo,000,00 Original Original Original Officeror Outstanding Off Outstanding Off Outstanding Off Outstanding Off Outstanding Off Outstanding Off Outstanding Off Outstanding Off Outstanding Off Outstanding Off Outstanding Off Outstanding Off Outstanding Off Outstanding O

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

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

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

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

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

INTEREST ON NOTES - SEWER UTILITY BUDGET 2014 Interest on Notes \$ 3,475.00 Less: Interest Accrued to 12/31/2013 (Trial Balance) \$ 3,475.00 Subtotal \$ 0.00 Add: Interest to be Accrued as of 12/31/2014 \$ 4,633.33 Required Appropriations - 2014 \$ 4,633.34

(Do not crowd - add additional sheets)

AFS - CY 2013: Township of Ocean, Ocean County [1520]

Sheet 64

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

	Original	Original	Amount of Note	Date	Rate	2014 Budget	2014 Budget Requirement	Interest
I itle or Purpose of Issue	Amount Issued	Date of Issue *	Outstanding Dec. 31, 2013	of Maturity	of Interest	For Principal	For Interest	Computed to (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
111.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	1	XXXXXXXXXX	XXXXXXXXX			XXXXXXXXX
Important: If there is more than one utility in the municipality, identify each note. MEMO: *See Sheet 33 for clarification of "Original Date of Issue"	', identify each note. ssue"							
Utility Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in Gall	f December 31, 2011 or nri	or must be approprie	60d in 6.11 in 44. 2014 P.					

Utility 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.

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

Sheet 65a

SCHEDULE OF SEWER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

	nber 31, 2013	Unfunded		346 935 56	-	373.378.64	1	•	ı		1				1	8	1		1	1	ı	1	t .	720,314.20
Balance December 31, 2013		Funded				1	ı	1	ı	1	1	1	ı	1	t	1	•	ı	t	1		1	1	1
	Authorizations																							1
	Expended	•		153.064.44		26,621.36																		179,685.80
																								1
	2013	Authorizations		500,000.00		400,000.00																		900,000.00
	Balance January 1, 2013	Unfunded	1	È	1		1	ŧ.	1	1	ı	1	-	1	1	ı	,	ı	ı	r	1	1	ı	6
	Balance Jan	Funded	ą	ı	1	-	1	ı	,	1	t	1	ı	1	•	ı	t	1	ı	1	•	1	1	-
IMPROVEMENTS	Specify each authorization by purpose. Do	not merely designate by a code number. Purpose	Various Capital Improvements to	Sewerage Collection System	Sewer Main Replacement Hornblower	Drive and Bluebeard Drive																		als 70000-
	Spec	not Code No	13-05	<u> </u>	13-04																			Totals

Sheet 66

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

AFS - CY 2013 : Township of Ocean, Ocean County [1520]

Sheet 66

SEWER UTILITY CAPITAL FUND SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	213,250.00
Received from 2013 Budget Appropriations *	xxxxxxxxxx	1,000.00
	xxxxxxxxxx	
Improvement Authorizations Canceled. (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	XXXXXXXXXX
		XXXXXXXXX
		XXXXXXXXX
	0	XXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXX
		XXXXXXXXX
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance December 31, 2013	214,250.00	xxxxxxxxx
	214,250.00	214,250.00

SEWER UTILITY CAPITAL FUND SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	_
Received from 2013 Budget Appropriations *	xxxxxxxxxx	
Received from 2013 Emergency Appropriations *	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Balance December 31, 2013	_	xxxxxxxxx
		_

^{*} 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.

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

UTILITIES ONLY

	Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
13-05	Various Capital Improvement	S			The reary
	to Sewerage Collection				
	System	500,000.00	500,000.00		
13-04	Sewer Main Replacement				
	Hornblower Drive and				
	Bluebeard Drive	400,000.00	400,000.00		
	Totals	900,000.00	900,000.00	-	

SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	I	Debit	Credit
Balance January 1, 2013	XX	xxxxxxx	30,000.00
Premium on Sale of Bonds	XXX	xxxxxxx	
Funded Improvement Authorizations Canceled	XX	xxxxxxx	
Appropriated to Finance Improvement Authority			
Appropriated to Finance Improvement Authorizations			XXXXXXXXXX
Appropriated to 2013 Budget Revenue		30,000.00	xxxxxxxxx
Balance December 31, 2013		-	xxxxxxxxx
	3	0,000.00	30,000.00

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 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

	INDEX
l, la., & lb.	Certification and Affidavit
lc.	Municipal Budget Local Examination Certificate
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	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 Reserves
6a.	
7.	Municipal Public Defender Certification - P.L. 1997, C.256
	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 Tax Appropriations
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
32.	Summary Statement of Debt Service Requirements-School-Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	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 Convenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
41 0 66	UTILITIES ONLY
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 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

Utility Capital Improvements Authorized in 2013; Utility Capital Surplus

Capital Improvement Fund and Down Payments

53 & 67.

54 & 68.