

AMENDED
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)

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

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


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

Township _____ of Ocean _____, County c Ocean _____

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

Date	Examined By:	
1		Preliminary Check
2		Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature 
 Title Registered Municipal Accountant

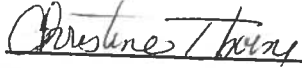
(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Christine Thorne, am the Chief Financial Officer, License# N0065, of the Township of Ocean, County of Ocean and that

the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2013, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2013.

Signature 
 Title Chief Financial Officer
 Address 50 Railroad Ave, Waretown, NJ 08758
 Phone Number 609-693-3302
 Fax Number 609-693-9026
 Email cfo@townshipocean.org

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

Rodney R. Haines

(Registered Municipal Accountant)

Holman Frenia Allison, P.C.

(Firm Name)

10 Allen Street, Suite 2B

(Address)

Toms River, NJ 08753

(Address)

732-797-1333

(Phone Number)

732-797-1022

(Fax Number)

Certified by me

this _____ day of _____, 2014

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

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

Printed Name:

Louis F Fischer

Signature:

Louis F Fischer

Certificate #:

5713

Date:

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

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

Municipality: Township of Ocean
Chief Financial Officer: Christine Thorne
Signature: *Christine Thorne*
Certificate #: N0065
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

NOT APPLICABLE

Municipality: Township of Ocean
Chief Financial Officer: Christine Thorne
Signature: _____
Certificate #: N0065
Date: _____

21-6008316
Federal ID #

Township of Ocean
Municipality

Ocean
County

Report of Federal and State Financial Assistance Expenditure of Awards

Fiscal Year Ending: December 31, 2013

	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>137,929.54</u>	\$ <u>75,708.55</u>	\$ <u>-</u>

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

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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


Signature of Chief Financial Officer

7-25-13
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 N/A
Title _____

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

NOTE:

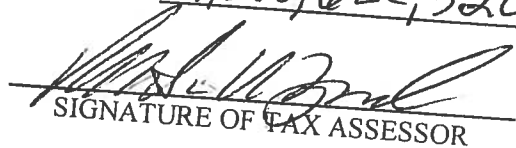
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

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

\$1,260,622,320.

*one comb
= 126,062.23
hooker
124,136*


SIGNATURE OF TAX ASSESSOR

Township of Ocean
MUNICIPALITY
Ocean
COUNTY

IMPORTANT!
READ INSTRUCTIONS

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Name _____
Title _____

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

NOTE:

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SIGNATURE OF TAX ASSESSOR

Township of Ocean
MUNICIPALITY

Ocean
COUNTY

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

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

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

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		
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)	1,320,000.00	
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)

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 31, 2013	(3)	\$	2,372.56
--	-----	----	----------

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

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

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

Chief Financial Officer:	Christine Thorne
Signature:	
Certificate #:	N0065
Date:	4-25-14

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2013</u>
1. <u>Developers' Escrow Fund</u>	1,557,984.64	136,792.68	257,569.86	1,437,207.46
2. <u>Recycling</u>	78,715.61	60,502.99	28,456.87	110,761.73
3. <u>Disposal of Forfeited Property</u>	10,939.47	2,575.33	7,344.00	6,170.80
4. <u>Police Donations</u>	6,001.31	2,706.50	5,967.10	2,740.71
5. <u>Parking Offenses Adjudication Act</u>	10.00	0.00	0.00	10.00
6. <u>Board of Recreation Commissioner</u>	40,911.97	36,843.03	42,639.84	35,115.16
7. <u>Founders Day</u>	31,076.47	14,288.85	11,219.70	34,145.62
8. <u>Public Defender</u>	4,338.58	8,833.98	11,600.00	1,572.56
9. <u>Outside Employment of Off-Duty F</u>	14,421.67	96,427.70	77,549.59	33,299.78
10. <u>Open Space Tax</u>	961,328.46	374,294.93	528,781.83	806,841.56
11. <u>Municipal Drug Alliance - Program</u>	6,448.12	2,482.04	4,016.19	4,913.97
12. <u>Accumulated Leave</u>	191,080.55	31,434.53	35,019.76	187,495.32
13. <u>Utility Escrow Fund</u>	339,058.06	13,810.68	16,201.16	336,667.58
14. <u>Snow Removal</u>	41,350.91	10,042.39	10,656.36	40,736.94
15. <u>Affordable Housing Trust</u>	283,405.86	15,184.19	0.00	298,590.05
16. <u>Hurricane Sandy Relief</u>	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

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Current Budget				
Assessment Special Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							...
							...
							...
							...
							...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							...
							...
							...
							...
Other Liabilities							...
Trust Surplus							...
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							...
							...
							...
							...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND
 AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,733,150.00	xxxxxxxxxxxxx
Bonds and Notes Authorized by Not Issued	xxxxxxxxxxxxx	1,733,150.00
Cash	283,879.23	
Deferred Charges to Future Taxation: Funded	7,842,430.64	
Unfunded	4,781,687.73	
Due From Water Capital Fund	317,596.93	
Due From Grant Fund	586,841.00	
Green Acres Loan Receivable	315,321.09	
Serial Bonds Payable		7,221,650.00
B.A.N.		3,048,537.00
Encumbrances Payable		175,416.11
Green Trust Loan Payable		620,780.64
Improvement Authorizations: Funded		132,677.49
Unfunded		2,206,290.46
Capital Improvement		16,127.55
Due To Current Fund		1,283.26
Reserve For:		
Developer Contribution		63,497.00
Debt Service		586,841.00
Preliminary Expense		36,422.77
Fund Balance		18,233.34
Grand Totals	15,860,906.62	15,860,906.62

(Do not crowd - add additional sheets)

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

TD Bank		
Current Fund	23005467	4,600,943.54
Tax Collector	23005386	405,881.18
Payroll	23005459	3,850.47
Dog Trust	6855075207	33,399.15
Trust Other Funds:		
Recycling	23005424	110,864.18
Police I	23005440	6,170.80
Police II	36082740	7,782.81
Trust Escrow Acct	23005416	1,403,454.89
Contra Escrow Acct	23005483	0.00
Off-Duty Police Officers	Various	18,878.11
Recreation	36082899	39,060.34
Municipal Alliance	36083585	5,457.01
Public Defender	36329681	2,372.56
Attorney Grand Atlantic	722804518	4,727.16
Attorney - Bay Place	8216008727	19,104.90
Attorney - Grand Bay	9216008727	14,376.47
Founders Day	36651389	34,145.62
Accumulated Leave	6855071988	187,680.57
Snow Removal	6855071996	40,736.94
Tax Collector Premium	6855075800	145,655.00
Housing Element	7859100419	298,590.05
Utility Trust Escrow	6855074286	336,667.66
Hurricane Sandy Relief	4278734954	50,431.58
Open Space Trust Fund	39710866	899,937.56
General Capital	23005475	763,879.23
Utily Funds:		
Water Operating	7864349712	973,025.73
Sewer Operating	7863156894	204,774.09
Revenue	6855072410	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.

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance January 1, 2013	2013 Budget Revenue Realized	Received	Cancelled		Balance Dec. 31, 2013
Community Development Block Grant - CT-744-05						-
CDBG- Capstan Rd		32,500.00	32,500.00			-
CDBG	15,846.50		16,658.07			(811.57)
N.J. Department of Public Safety						-
N.J. TDR Program Planning Assistance Grant	20,000.00					20,000.00
N.J. Shore To Grow, Shore To Preserve TDR Program	60,000.00		60,000.00			-
N.J. DOT I-Boat						-
N.J. DOT Pedestrian Project						-
Ocean County Tourism Grant - 2009						-
Ocean County Tourism Grant	289.81	1,920.00	1,000.00			1,209.81
N.J. DOT Poplar Street - 2007	24,808.62					24,808.62
N.J. DOT Poplar Street - 2008	59,809.00		59,809.00			-
Drunk Driving Enforcement Fund						-
Clean Communities Program		19,961.70	19,961.70			-
Municipal Alliance on Alcoholism and Drug Abuse-20	88.08					88.08
Municipal Alliance on Alcoholism and Drug Abuse-20	9,291.21		5,868.36			3,422.85
Municipal Alliance on Alcoholism and Drug Abuse-2013		20,000.00	10,330.54			9,669.46
Body Armor Replacement Program		2,251.31	2,251.31			-
COPS in Shops Grant - 2009						-
COPS in Shops Grant - 2012	400.00					400.00
Subtotals this Sheet ONLY	190,533.22	76,633.01	208,378.98	0.00	0.00	58,787.25

MUNICIPALITIES AND COUNTIES

FEDERAL AND STATE GRANTS RECEIVABLE (Cont'd)

[Extra Sheet]

Grant	Balance January 1, 2013	2013 Budget Revenue Realized	Received	Cancelled		Balance Dec. 31, 2013
Community Development Block Grant - CT-782-06						-
Community Development Block Grant - Main Street						-
NJDEP Stormwater Management Grant						-
Barnegat Bay National Estuary Program						-
Tennis Block Party Grant - 2008						-
OEM - 966 Reimbursement Program - 2008						-
OEM - 966 Reimbursement Program - 2011	24.25					-
OEM - 966 Reimbursement Program - 2012	18,237.00					24.25
US Dept of the Interior, Fish & Wildlife Services: Oyster Creek Marine Boat Access Imp. - 2009						18,237.00
N.J. DOT Demmey Avenue - 2010						-
NJ Transportation Trust Fund Authority Act	150,000.00		215,784.85			-
NJ Transportation Trust Fund Authority Act		180,000.00				(65,784.85)
Over the Limit, Under Arrest						180,000.00
Alcohol Education and Rehabilitation Fund		897.17	897.17			-
Homeland Security		20,000.00				20,000.00
						-
						-
						-
						-
Totals, including "Extra" Sheets	358,794.47	277,530.18	425,061.00	0.00	0.00	211,263.65

Sheet 10a

[Extra sheet]

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2013	Transferred from 2013		Transferred From Encumbrances	Expended	Transferred To Encumbrances	Cancelled	Balance Dec. 31, 2013
		Budget	Appropriations By 40A:4-87					
OEM - 966 Reimbursement Grant - 2011	20.35							20.35
OEM - 966 Reimbursement Grant - 2012	20.05							20.05
Alcohol Education and Rehabilitation Fund - 20	2,104.02							2,104.02
Alcohol Education and Rehabilitation Fund - 20	2,664.47							2,664.47
Alcohol Education and Rehabilitation Fund - 20	2,211.32							2,211.32
Alcohol Education and Rehabilitation Fund - 20	1,241.15							1,241.15
Alcohol Education and Rehabilitation Fund - 2013		897.17						897.17
Body Armor Replacement Fund - 2011	1,196.41				1,196.41			-
Body Armor Replacement Fund - 2013		2,251.31			2,251.31			-
CDBG - Main Street								-
CDBG - Capstan			32,500.00					-
CDBG - CT-822-07	18,754.50				16,658.07			32,500.00
Clean Communities Program - 2012	17,001.98				17,001.98			2,096.43
Clean Communities Program - 2013		19,961.70						-
Click it or Ticket 2011								19,961.70
COPS in Shops - 2008								-
COPS in Shops - 2009								-
COPS in Shops - 2011								-
Homeland Security		20,000.00			16,507.56			3,492.44
								-
								-
Subtotals this Sheet ONLY	45,214.25	43,110.18	32,500.00	0.00	53,615.33	0.00	0.00	67,209.10

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

Grant	Balance January 1, 2013	Transferred from 2013		Transferred From Encumbrances	Expended	Transferred To Encumbrances	Cancelled	Balance Dec. 31, 2013
		Budget Appropriations	Appropriation By 40A:4-87					
Drunk Driving Enforcement Fund - 2010	6,533.97				4,900.00	1,633.97		-
Drunk Driving Enforcement Fund - 2011	6,666.35				6,666.35			-
Drunk Driving Enforcement Fund - 2012	5,032.36				2,829.15	1,365.03		838.18
Ocean Cty Tourism Grant - 2012 County Share	904.12							904.12
Ocean Cty Tourism Grant - 2013 Local Share		1,000.00			1,000.00			-
Ocean Cty Tourism Grant - 2013 County Share		1,000.00	920.00		1,000.00			920.00
Municipal Alliance 2011 - Local Share	333.19							333.19
Municipal Alliance 2011 - State Share	60.96							60.96
Municipal Alliance 2012 - Local Share								-
Municipal Alliance 2012 - State Share	108.79			1,219.50	881.59	260.00		186.70
Municipal Alliance 2013 - Local Share		20,000.00			18,579.24			1,420.76
Municipal Alliance 2013 - State Share		6,375.00			4,894.96			1,480.04
NJDOT - Caldwell		180,000.00			8,170.51			171,829.49
NJDOT - Starboard	113,100.96				113,100.96			-
N.J. Shore To Grow, Shore To Preserve TDR	7,787.47							7,787.47
NJ State Police - Office of Emergency Mgmt:								-
CERT Trailer	64.81			228.95		228.95		64.81
								-
								-
								-
Totals, including "Extra" Sheets	185,807.23	251,485.18	33,420.00	1,448.45	215,638.09	3,487.95	0.00	253,034.82

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85001-00	xxxxxxxxxx	46.10
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	xxxxxxxxxx	4,521,567.00
Levy School Year July 1, 2013 - June 30, 2014	xxxxxxxxxx	10,358,602.00
Levy Calendar Year 2013	xxxxxxxxxx	-
Paid	8,780,460.10	xxxxxxxxxx
Balance December 31, 2013	xxxxxxxxxx	xxxxxxxxxx
School Tax Payable # 85003-00	978,188.00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00	5,121,567.00	xxxxxxxxxx
*Not including Type I school debt service, emergency authorizations-schools, transfer to		
	14,880,215.10	14,880,215.10

#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2013 85045-00	xxxxxxxxxx	961,328.46
2013 Levy 81105-00	xxxxxxxxxx	373,307.00
Interest Earned	xxxxxxxxxx	987.93
Expended	528,781.83	xxxxxxxxxx
Balance December 31, 2013 85046-00	806,841.56	xxxxxxxxxx
	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	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	-
Levy Calendar Year 2013	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85034-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

REGIONAL HIGH SCHOOL TAX

THIS SECTION NOT APPLICABLE	Debit	Credit
Balance January 1, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	-
Levy Calendar Year 2013	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2013	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2013		xxxxxxxxxx	xxxxxxxxxx
County Taxes	80003-01	xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxx	43,513.07
			-
2013 Levy:		xxxxxxxxxx	xxxxxxxxxx
General County	80003-03	xxxxxxxxxx	4,436,705.25
County Library	80003-04	xxxxxxxxxx	509,179.57
County Health		xxxxxxxxxx	184,237.20
County Open Space Preservation		xxxxxxxxxx	163,652.20
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxx	2,473.20
			-
Paid		5,337,287.29	xxxxxxxxxx
Balance December 31, 2013		xxxxxxxxxx	xxxxxxxxxx
County Taxes		-	xxxxxxxxxx
Due County for Added & Omitted Taxes		2,473.20	xxxxxxxxxx
		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 Separately - see Footnote)		xxxxxxxxxx	xxxxxxxxxx
Fire -	81108-00	-	xxxxxxxxxx
Sewer -	81111-00	-	xxxxxxxxxx
Water -	81112-00	-	xxxxxxxxxx
Garbage -	81109-00	-	xxxxxxxxxx
Open Space -	81105-00	-	xxxxxxxxxx
Open Space -	81105-00	-	xxxxxxxxxx
Open Space -	81105-00	-	xxxxxxxxxx
		-	xxxxxxxxxx
		-	xxxxxxxxxx
Total 2013 Levy	80003-07	xxxxxxxxxx	-
Paid	80003-08	-	xxxxxxxxxx
Balance December 31, 2013	80003-09	-	xxxxxxxxxx
		0.00	0.00

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004-07	XXXXXXXXXX	
State Library Aid Received in 2013	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2013	80004-16	-	-
		0.00	0.00

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,795,853.00	1,795,853.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Adopted Budget	3,139,118.71	3,397,851.27	258,732.56
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
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 Raised by Taxation:	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	6,507,888.30	xxxxxxxxxxx	xxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxx	xxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	6,507,888.30	6,477,725.78	(30,162.52)
	11,731,280.01	12,011,629.41	280,349.40

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxx	22,001,395.90
Amount to be Raised by Taxation	xxxxxxxxxxx	xxxxxxxxxxx
Local District School Tax 80109-00	10,358,602.00	xxxxxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxxxxx
County Taxes 80111-00	5,293,774.22	xxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	2,473.20	xxxxxxxxxxx
Special District Taxes 80113-00	-	xxxxxxxxxxx
Municipal Open Space Tax 80120-00	373,307.00	xxxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxx	504,486.30
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	-	xxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00	6,477,725.78	xxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxx	-
	22,505,882.20	22,505,882.20

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted	80012-01	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 Statement Item9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	11,731,280.01
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	11,731,280.01
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	10,291,564.87
Paid or Charged - Reserve for Uncollected Taxes	80012-09	504,486.30
Reserved	80012-10	660,972.94
Total Expenditures	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)

NOT APPLICABLE

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

RESULTS OF 2013 OPERATION**CURRENT FUND**

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	258,732.56
Delinquent Tax Collections	80013-02	XXXXXXXXXX	51,779.36
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	-
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-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	-
Sale of Municipal Assets		XXXXXXXXXX	-
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXXXX	375,877.27
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
Accounts Payable Cancelled		XXXXXXXXXX	
Grant Appropriations Cancelled By Resolution		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2013	80013-07	4,521,567.00	XXXXXXXXXX
Balance December 31, 2013	80013-08	XXXXXXXXXX	5,121,567.00
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	-	XXXXXXXXXX
Delinquent Tax Collections	80013-10	-	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	30,162.52	XXXXXXXXXX
Interfund Advances Originating in 2013	80013-12	133,388.25	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Prior Years' Senior Citizens' Deductions Disallowed			XXXXXXXXXX
Refund of Prior Year Revenue		10,575.94	XXXXXXXXXX
Grants Receivable Cancelled By Resolution			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,597,687.46	XXXXXXXXXX
		6,293,381.17	6,293,381.17

**SURPLUS - CURRENT FUND
YEAR 2013**

		Debit	Credit
1. Balance January 1, 2013	80014-01	xxxxxxxxxx	2,184,080.00
2.		xxxxxxxxxx	
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	xxxxxxxxxx
5. Amount Appropriated in the 2013 Budget with Prior Writ- ten Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2013	80014-05	1,985,914.46	xxxxxxxxxx
		3,781,767.46	3,781,767.46

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

Cash	80014-06	5,800,319.48
Investments	80014-07	
Sub Total		5,800,319.48
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	3,936,922.72
Cash Surplus	80014-09	1,863,396.76
Deficit in Cash Surplus	80014-10	-
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	2,517.70
Deferred Charges #	80014-12	120,000.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	122,517.70
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	1,985,914.46

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>22,533,571.52</u>
	82113-00	\$	<u>-</u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>-</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>-</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	<u>13,928.38</u>
5a. Subtotal 2013 Levy		\$	<u>22,547,499.90</u>
5b. Reductions due to tax appeals**		\$	<u>-</u>
5c. Total 2013 Tax Levy	82106-00	\$	<u>22,547,499.90</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>43,427.29</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>-</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>38,871.59</u>
9. Discount Allowed	82110-00	\$	<u>-</u>
10. Collected in Cash: In 2012	82121-00	\$	<u>194,221.61</u>
In 2013 *	82122-00	\$	<u>21,633,562.65</u>
R.E.A.P. Revenue	82124-00	\$	<u>-</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>173,611.64</u>
Total To Line 14	82111-00	\$	<u>22,001,395.90</u>
11. Total Credits		\$	<u>22,083,694.78</u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u>463,805.12</u>
13. Percentage of Cash Collections to Total 2013 Levy (Item 10 divided by Item 5c) is:	<u>97.57%</u>	Note A	
	82112-00		

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



14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>22,001,395.90</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>22,001,395.90</u>

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

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

* Include overpayments applied as part of 2013 collections.

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

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
<i>LESS</i> : 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
<i>LESS</i> : 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	xxxxxxxxxxx	xxxxxxxxxxx
Due From State of New Jersey	2,829.35	xxxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	149,250.00	xxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	22,250.00	xxxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	xxxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector	2,000.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxxx	388.36
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxxxxx	4,000.00
9. Received in Cash from State	xxxxxxxxxxx	166,173.29
10. Division of Taxation Audit		3,750.00
11.		
12. Balance December 31, 2013	xxxxxxxxxxx	xxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxx	2,517.70
Due To State of New Jersey	-	xxxxxxxxxxx
	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		XXXXXXXXXX	-
Taxes Pending Appeal		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2013 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	-
Cash Paid to Appelants (Including 5% Interest from Date of Payment)		-	XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-	XXXXXXXXXX
Balance December 31, 2013		-	XXXXXXXXXX
Taxes Pending Appeal *	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		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
- B. 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** N/A %
 [(2014 Estimated Total Levy - 2013 Total Levy) / 2013 Total Levy]
- D. Reserve for Uncollected Taxes Exclusion Amount**
 [(B x C) + B] \$ N/A
- E. Net Reserve for Uncollected Taxes
 Appropriation in Current Budget**
 (A - D) \$ N/A

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2013			682,619.90	XXXXXXXXXX
A. Taxes	83102-00	366,610.02	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	316,009.88	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	7,690.01
B. Tax Title Liens		83106-00	XXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	-
B. Tax Title Liens		83109-00	XXXXXXXXXX	-
4. Added Taxes			83110-00	-
5. Added Tax Title Liens			83111-00	-
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	(1) 1,246.47
B. Tax Title Liens - Transfer from Taxes		83107-00	(1) 1,246.47	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	674,929.89
8. Totals			683,866.37	683,866.37
9. Balance Brought Down			674,929.89	XXXXXXXXXX
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	-
12. 2013 Taxes Transferred to Liens			83119-00	-
13. 2013 Taxes			83123-00	463,805.12
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	XXXXXXXXXX
15. Totals			1,138,735.01	1,138,735.01

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 \$ 378,153.09 and represents the maximum amount that may be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2013	84101-00	2,155,800.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B. Decreased	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	-
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2013	84114-00	XXXXXXXXXX	2,155,800.00
		2,155,800.00	2,155,800.00

CONTRACT SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
15. Balance January 1, 2013	84115-00		XXXXXXXXXX
16. 2013 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	-
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2013	84119-00	XXXXXXXXXX	-
		0.00	0.00

MORTGAGE SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
20. Balance January 1, 2013	84120-00		XXXXXXXXXX
21. 2013 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	-
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2013	84124-00	XXXXXXXXXX	-
		0.00	0.00

Analysis of Sale of Property:

* Total Cash Collected in 2013

-
 (84125-00)

Realized in 2013 Budget

-

To Results of Operations (Sheet 19)

-

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

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

<u>Caused By</u>	Amount		Amount Resulting from 2013	Balance as at Dec. 31, 2013
	Dec. 31, 2012 per Audit Report	Amount in 2013 Budget		
1. Emergency Authorization - Municipal *	\$ 183,693.53	\$ 183,693.53	\$ _____	\$ _____
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____
11. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN
 FUNDED OF REFUNDED UNDER N.J.S. 40A:2-3 PR N.J.S. 40A:2-51**
NONE

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED
NONE

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

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

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxxx	7,699,925.00	
Issued	80033-02	xxxxxxxxxxx		
Paid	80033-03	478,275.00	xxxxxxxxxxx	
Refunded				
Outstanding, December 31, 2013	80033-04	7,221,650.00	xxxxxxxxxxx	
		7,699,925.00	7,699,925.00	
2014 Bond Maturities - General Capital Bonds			80033-05	\$ 497,100.00
2014 Interest on Bonds *		80033-06	250,134.38	
ASSESSMENT SERIAL BONDS		NOT APPLICABLE		
Outstanding January 1, 2013	80033-07	xxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxx	
Outstanding, December 31, 2013	80033-10	-	xxxxxxxxxxx	
		-	-	
2014 Bond Maturities - Assessment Bonds			80033-11	\$ -
2014 Interest on Bonds *		80033-12	-	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 250,134.38

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

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

(~~COUNTY~~)(MUNICIPAL) Green Trust Loans

LOAN

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	80033-01	xxxxxxxxxxx	630,034.91	
Issued	80033-02	xxxxxxxxxxx		
Paid	80033-03	9,254.27	xxxxxxxxxxx	
Outstanding, December 31, 2013	80033-04	620,780.64	xxxxxxxxxxx	
		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	xxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxx	
Outstanding, December 31, 2013	80033-10	-	xxxxxxxxxxx	
		-	-	
2014 Loan Maturities			80033-11	\$ -
2014 Interest on Loans			80033-12	\$ -
Total 2014 Debt Service for	Loan		80033-13	\$ -

LIST OF LOANS ISSUED DURING 2013

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

80033-14 80033-15

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

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

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-		-

2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-	\$ -	\$ -
2. Special Emergency Notes	80037-	\$ 1,200,000.00	\$ 15,000.00
3. Tax Anticipation Notes	80038-	\$ -	\$ -
4. Interest on Unpaid State and County Taxes	80039-	\$ -	\$ -
5. _____		\$ -	\$ -
6. _____		\$ -	\$ -
7. _____		\$ -	\$ -

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 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	3,364.84	02/28/14
2. 07-17 Road and Drainage Improvements	307,500.00	09/13/12	291,300.00	02/28/14	1.250%	16,184.00	3,641.25	02/28/14
3. 07-21 Dredging & Stream Clean of Waretown Lake	120,000.00	12/04/08	374,300.00	02/28/14	1.250%	-	4,678.75	02/28/14
4. 11-12 Various Capital Improvements	997,500.00	09/13/12	997,500.00	02/28/14	1.250%	-	12,468.75	02/28/14
5. 12-10 Storm Water Improvements	546,250.00	09/13/12	546,250.00	02/28/14	1.250%	-	6,828.13	02/28/14
6. 12-15 Various Capital Improvements	570,000.00	02/28/13	570,000.00	02/28/14	1.250%	-	7,125.00	02/28/14
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
TOTALS	3,541,250.00	XXXXXXXXXX	3,048,537.00	XXXXXXXXXX	XXXXXXXXXX	285,371.00	38,106.71	XXXXXXXXXX

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
 Memo: Type 1 School Notes should be separately listed and totaled.
 * "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted with statement.
 ** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

80051-01 80051-02

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

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

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

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

80051-01 80051-02

(Do not crowd - add additional sheets)

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

80051-01

80051-02

NOT APPLICABLE

Sheet 34a

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Code No	Purpose	Balance January 1, 2013		2013 Authorizations	Transfer from Encumbrances	Expended	Transfer To Encumbrances	Balance - December 31, 2013	
		Funded	Unfunded					Funded	Unfunded
03-14	Acquisition of Fire Truck	33.00				33.00		-	-
03-43	Construction of Recreation Facility	3,319.87			2,800.00	2,684.65	2,800.00	635.22	-
03-44	Acquisition of Land				800.00		800.00	-	-
04-11	Improvements To Buildings and Grounds	901.99				901.99		-	-
04-14	Dredging of Various Locations	13,406.80						13,406.80	-
04-14	Renovations and Improvements To Various Township Buildings and Recreation Areas	39,139.02				36,647.21		2,491.81	-
05-30	Acquisition of Communications Equipment for the Police Department	22,050.20			16,339.40	38,389.60		-	-
06-22	Road Improvements and Drainage Systems				13,644.67		13,644.67	-	-
06-27	Improvements To Volunteer Way From the Ocean County Fire Training Center To Wells Mills Road		1,120,100.00					-	-
06-28	Various Road and Drainage System Improvements				99,800.00		82,400.00	-	1,137,500.00
06-33	Construction of a Recreational Area				72,984.60	15,659.18	263.10	57,062.32	-
07-17/12-08	Road and Drainage Improvements & Various Improvements to Buildings and Grounds	113,990.09	307,500.00		243,255.99	72,983.00		-	170,272.99
07-18	Bay Parkway Extension	23,541.66			3,120.00	387,234.48		-	37,375.61
07-19	Acquisition of Various Equipment and Machinery				722.60	722.60		23,541.66	-
07-20	Improvements To Various Municipal Structures	75,185.76			14,387.59	71,696.73	14,387.59	3,489.03	-
07-21	Dredging and Stream Cleaning of Waretown Lake		182,461.59		556.90		556.90	-	182,461.59
Subtotals this Sheet ONLY		291,568.39	1,610,061.59	-	468,411.75	626,952.44	114,852.26	100,626.84	1,527,610.19

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2013 or Prior Years
13-26 Various Capital Improvements	145,000.00	137,750.00	7,250.00	7,250.00
13-27 Various Capital Improvements	482,000.00	457,900.00	24,100.00	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	
Funded Improvement Authorizations Canceled		xxxxxxxxxx	
Premium on Sale of BANs			17,401.00
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxx
Appropriated to 2013 Budget Revenue	80029-03	480,000.00	xxxxxxxxxx
Balance December 31, 2013	80029-04	18,233.34	xxxxxxxxxx
		498,233.34	498,233.34

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

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

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

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

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

MUNICIPALITIES ONLY
IMPORTANT !

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

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

- A.
- | | |
|--|-------------------------|
| 1. Total Tax Levy for the Year 2013 was | \$ <u>22,547,499.90</u> |
| 2. Amount of Item 1 Collectetd in 2012 (*) | \$ <u>22,001,395.90</u> |
| 3. Seventy (70) percent of Item 1 | \$ <u>15,783,249.93</u> |
- (*) Including prepayments and overpayment applied.

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

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

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

- D.
- | | |
|--|-------------|
| 1. Cash Deficit 2012 | \$ <u>-</u> |
| 2. 4% of 2012 Tax Levy for all puposes: | |
| Levy -- \$ <u>-</u> = \$ <u>-</u> | |
| 3. Cash Deficit 2013 | \$ <u>-</u> |
| 4. 4% of 2013 Tax Levy for all puposes: | |
| Levy -- \$ <u>22,547,499.90</u> = \$ <u>901,900.00</u> | |

E. <u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
2. County Taxes	\$ <u>-</u>	\$ <u>2,473.20</u>	\$ <u>2,473.20</u>
3. Amounts due Special Districts	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
4. Amounts due School Districts for Local School Tax	\$ <u>-</u>	\$ <u>978,188.00</u>	\$ <u>978,188.00</u>

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

<u>Pages numbered</u>	<u>Name of Utility</u>	<u>Abbreviated Name / Comment</u>
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.

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEGGED TO LIABILITIES AND SURPLUS

NOT APPLICABLE

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	RECEIPTS				Disbursements	Balance Dec. 31, 2013
		Assessments and Liens	Operating Budget				
Assessment Serial Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							...
							...
							...
							...
							...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							...
							...
							...
							...
Other Liabilities							...
Trust Surplus							...
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							...
							...
							...
							...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**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 Anticipated	200,000.00	200,000.00	-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
			-
			-
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:	xxxxxxxxxx
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 Overexpenditures	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

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION WATER 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:	XXXXXXXXXXXX	
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:	XXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXX	
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	2,245,429.59	
Less: Deferred Charges Included In Above "Total Expenditures"		
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	
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	xxxxxxxxxx	84,820.41
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxx	35,438.07
Cancellation of Accrued Interest		3,785.75
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	383,438.67	xxxxxxxxxx
* 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	xxxxxxxxxx	712,694.03
Excess in Results of 2013 Operations	xxxxxxxxxx	383,438.67
Amount Appropriated in 2013 Budget-Cash	680,250.00	xxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2013	415,882.70	xxxxxxxxxx
	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", "Other Assets" would also be pledged to cash liabilities.

**SCHEDULE OF WATER UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2012		\$ <u>161,051.35</u>
Increased by:		
Water Rents Levied		\$ <u>1,389,761.65</u>
Decreased by:		
Collections	\$ <u>1,362,702.89</u>	
Overpayments applied	\$ <u>10,787.33</u>	
Transfer to Water Liens	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>1,373,490.22</u>
Balance December 31, 2013		\$ <u>177,322.78</u>

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2012		\$ <u>-</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>-</u>	
Penalties and Costs	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Decreased by:		
Collections	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Balance December 31, 2013		\$ <u>-</u>

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER UTILITY FUND

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NONE

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

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxx	-	NOT APPLICABLE
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2013	-	xxxxxxxxxx	
	-	-	
2014 Bond Maturities - Assessment Bonds			
2014 Interest on Bonds *		\$	
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	xxxxxxxxxx	3,277,575.00	
Issued	xxxxxxxxxx		
Paid	472,725.00	xxxxxxxxxx	
Outstanding December 31, 2013	2,804,850.00	xxxxxxxxxx	
	3,277,575.00	3,277,575.00	
2014 Bond Maturities - Capital Bonds			\$ 500,900.00
2014 Interest on Bonds *		\$ 76,712.81	

INTEREST ON BONDS - WATER UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 76,712.81
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 63,927.34
Subtotal	\$ 12,785.47
Add: Interest to be Accrued as of 12/31/2014	\$ 69,795.00
Required Appropriation 2014	\$ 82,580.47

LIST OF BONDS ISSUED DURING 2013

NOT APPLICABLE

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

WATER UTILITY NJEIT

LOAN

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxx	3,027,082.77	
Issued	xxxxxxxxxx	1,738,985.00	
Paid	212,037.29	xxxxxxxxxx	
Outstanding December 31, 2013	4,554,030.48	xxxxxxxxxx	
	4,766,067.77	4,766,067.77	
2014 Loan Maturities			\$ 213,713.93
2014 Interest on Loans *		\$ 72,389.62	
WATER UTILITY		LOAN	
Outstanding January 1, 2013	xxxxxxxxxx	-	NOT APPLICABLE
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2013	-	xxxxxxxxxx	
	-	-	
2014 Loan Maturities			\$ -
2014 Interest on Loans *		\$ -	

INTEREST ON LOANS - WATER UTILITY BUDGET

2014 Interest on Loans (* Items)	\$ 72,389.62
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 30,161.93
Subtotal	\$ 42,227.69
Add: Interest to be Accrued as of 12/31/2014	\$ 29,238.39
Required Appropriation 2014	\$ 71,466.08

LIST OF LOANS ISSUED DURING 2013

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement	
						For Principal	For Interest **
1. Acquisition of Land and Related Expenses	1,500,000.00	10/29/09	607,000.00	02/28/2014	1.250%	50,000.00	7,587.50
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Totals	1,500,000.00	xxxxxxx	607,000.00	xxxxxxx	xxxxxxx	50,000.00	7,587.50

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)

DEBT SERVICE SCHEDULE FOR WATER UTILITY ASSESSMENT NOTES

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
Totals		-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

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".

SCHEDULE OF WATER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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

**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	1,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Cancelled by Resolution To Water Capital Surplus	450,000.00	XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013	439,600.00	XXXXXXXXXX
	889,600.00	889,600.00

**WATER 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		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2013	-	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.

**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 Prior Years
13-06 Construction of Certain Clean Water 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	xxxxxxxxxx	204,317.70
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Capital Improvement Funds Cancelled		450,000.00
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2013 Budget Revenue	200,000.00	xxxxxxxxxx
Balance December 31, 2013	454,317.70	xxxxxxxxxx
	654,317.70	654,317.70

ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

Title of Liability to which Cash and Investments are Pledged	PLEGGED TO LIABILITIES AND SURPLUS						NOT APPLICABLE	
	Audit Balance Dec. 31, 2012	RECEIPTS				Disbursements	Balance Dec. 31, 2013	
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
							...	
							...	
							...	
							...	
							...	
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
							...	
							...	
							...	
							...	
Other Liabilities							...	
Trust Surplus							...	
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
							...	
							...	
							...	
							...	
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

**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)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
			-
			-
			-
			-
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

Appropriations:	xxxxxxxxxx
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 Overexpenditures	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 this item.

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2013 OPERATION 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:	XXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	2,768,794.53	
Miscellaneous Revenue Not Anticipated		
2012 Appropriation Reserves Canceled *	114,201.03	
Total Revenue Realized		2,882,995.56
Expenditures:	XXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXX	
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	
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	xxxxxxxxxxx	513,794.53
Unexpended Balances of Appropriations	xxxxxxxxxxx	67,020.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxx	
Unexpended Balances of 2012 Appropriation Reserves *	xxxxxxxxxxx	114,201.03
Deficit in Anticipated Revenue		xxxxxxxxxxx
Accrued Interest on Notes	2,250.00	xxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxx	-
Excess in Operations - to Operating Surplus	692,765.56	xxxxxxxxxxx
* 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	xxxxxxxxxxx	871,553.27
Excess in Results of 2013 Operations	xxxxxxxxxxx	692,765.56
Amount Appropriated in 2013 Budget-Cash	835,000.00	xxxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxx
Balance December 31, 2013	729,318.83	xxxxxxxxxxx
	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",
"Other Assets" would also be pledged to cash liabilities.

**SCHEDULE OF SEWER UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2012		\$ <u>215,858.18</u>
Increased by:		
Sewer Rents Levied		\$ <u>1,816,951.73</u>
Decreased by:		
Collections	\$ <u>1,782,477.44</u>	
Overpayments applied	\$ <u>10,833.36</u>	
Transfer to Sewer Liens	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>1,793,310.80</u>
Balance December 31, 2013		\$ <u>239,499.11</u>

SCHEDULE OF SEWER UTILITY LIENS

THIS SECTION NOT APPLICABLE

Balance December 31, 2012		\$ <u>-</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>-</u>	
Penalties and Costs	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Decreased by:		
Collections	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Balance December 31, 2013		\$ <u>-</u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER UTILITY FUND**

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

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

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

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN
FUNDED 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				
<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2013	xxxxxxxxxx	-	NOT APPLICABLE
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2013	-	xxxxxxxxxx	
	-	-	
2014 Bond Maturities - Assessment Bonds			\$ -
2014 Interest on Bonds *		\$	
SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2013	xxxxxxxxxx	307,500.00	
Issued	xxxxxxxxxx		
Paid	49,000.00	xxxxxxxxxx	
Outstanding December 31, 2013	258,500.00	xxxxxxxxxx	
	307,500.00	307,500.00	
2014 Bond Maturities - Capital Bonds			\$ 52,000.00
2014 Interest on Bonds *		\$ 7,755.00	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2014 Interest on Bonds (* Items)	\$ 7,755.00
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 6,462.50
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 BONDS ISSUED DURING 2013

NOT APPLICABLE

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest 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	xxxxxxxxxxx		
Issued	xxxxxxxxxxx	377,588.00	
Paid		xxxxxxxxxxx	
Outstanding December 31, 2013	377,588.00	xxxxxxxxxxx	
	377,588.00	377,588.00	
2014 Loan Maturities			\$ 377,588.00
2014 Interest on Loans *		\$ -	
SEWER UTILITY 0 LOAN			
Outstanding January 1, 2013	xxxxxxxxxxx	-	NOT APPLICABLE
Issued	xxxxxxxxxxx		
Paid		xxxxxxxxxxx	
Outstanding December 31, 2013	-	xxxxxxxxxxx	
	-	-	
2014 Loan Maturities			\$ -
2014 Interest on Loans *		\$ -	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2014 Interest on Loans (* Items)	\$ -	NOT APPLICABLE
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2014	\$	
Required Appropriation 2014	\$ -	

LIST OF LOANS ISSUED DURING 2013

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement	
						For Principal	For Interest **
1. Various Capital Improvements to							
2. Sewerage Collection System	500,000.00	06/21/13	500,000.00	02/28/2014	1.390%	-	3,475.00
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Totals	500,000.00	XXXXXXXXXX	500,000.00	XXXXXXXXXX	XXXXXXXXXX	-	3,475.00

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)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXXXX	-	XXXXXXXXXXXX	XXXXXXXXXXXX	-	-	XXXXXXXXXXXX

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".

SCHEDULE OF SEWER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

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

**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)	xxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxx	xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2013	214,250.00	xxxxxxxxxx
	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		xxxxxxxxxx
		xxxxxxxxxx
Balance December 31, 2013	-	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.

**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 Improvements				
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**

	Debit	Credit
Balance January 1, 2013	xxxxxxxxxx	30,000.00
Premium on Sale of Bonds	xxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
Appropriated to 2013 Budget Revenue	30,000.00	xxxxxxxxxx
Balance December 31, 2013	-	xxxxxxxxxx
	30,000.00	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

1, 1a., & 1b.	Certification and Affidavit
1c.	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.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance-Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax- Regional High School Tax
15.	County Taxes Payable-Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2013 Operation-Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2013.
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected 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 Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

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 Operation, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments-Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a.	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2013; Utility Capital Surplus