

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

POPULATION LAST CENSUS 28,148
 NET VALUATION TAXABLE 2013 2,902,760,800
 MUNICODE 1334

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

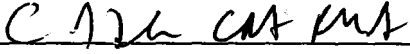
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Township of Neptune, County of Monmouth

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, Michael J. Bascom, am the Chief Financial Officer, License # 174, of the Township of Neptune, County of Monmouth 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 25 Neptune Boulevard, Neptune, NJ 07753
 Phone Number (732) - 988 - 5200 Ext. 241
 Fax Number (732) - 775 - 7600
 Email mbascom@neptunetownship.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 Neptune as of December 31, 20 13 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

C. A. Larson CPA RMA

(Registered Municipal Accountant)

Fallon & Larsen

(Firm Name)

1390 Route 36 Suite 102

(Address)

Hazlet, New Jersey 07730-1716

(Address)

732-888-2070

(Phone Number)

chuckfallon@falloncpa.com

(Email)

732-888-6245

(Fax Number)

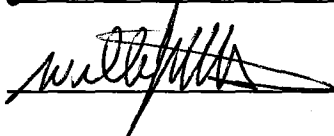
Certified by me

This 22 day of February, 2014

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

The undersigned certifies that the municipality has compiled 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: William J. Doolittle

Signature: 

Certificate #: 005376

Date: 2/24/14

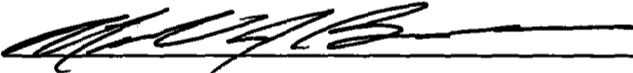
**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional 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 Neptune
 Chief Financial Officer: Group 2 Ineligible
 Signature: 
 Certificate #: 174
 Date: 2-14-14

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Township of Neptune
 Chief Financial Officer: Group 2 Ineligible
 Signature: _____
 Certificate #: _____
 Date: _____

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Township of Neptune, County of Monmouth 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 N/A

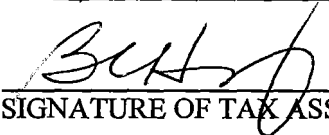
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

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. 54:4-35, was in the amount of \$ 2,811,891,900.


SIGNATURE OF TAX ASSESSOR

Township of Neptune
MUNICIPALITY

Monmouth
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
Assets:		
Cash	9,264,701.85	
Change Fund	925.00	
Sub-Total Cash	9,265,626.85	
Deferred Charges:		
Special Emergency Authorizations	3,372,000.00	
Receivables with Full Reserves:		
Taxes Receivable	1,113,357.74	
Tax Title Liens	48,958.39	
Abating Costs Receivable	44,443.78	
Property Acquired for Taxes - Assessed Valuation	5,246,000.00	
Mortgage Receivable - AHT	400,000.00	
Commercial Refuse Collection Receivable	75,544.22	
Interfund - Marina Utility Capital Fund	100,000.00	
Interfund - Federal/State Grant Fund	45,087.88	
Interfund - Trust Other Fund	50,528.19	
Sub-Total Receivables with Full Reserves	7,123,920.20	
Liabilities and Reserves		
Appropriation Reserves		1,391,153.75
Reserve for Encumbrances		1,271,528.67
Accounts Payable		42,262.29
Prepaid Taxes		540,196.08
Tax Overpayments		5,385.41
School Taxes Payable		40,373.50

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Urban Development Action Loan and Grant Fund:		
Cash	698,174.79	
Notes Receivable:		
Reciprocal Loans	239,862.74	
Façade Loans Receivable	48,156.74	
Reserve for Encumbrances		3,759.14
Reserve for Loan & Grant Expenditures		694,415.65
Reserve for Notes Receivable:		
Reciprocal Loans		239,862.74
Façade Loans		48,156.74
	986,194.27	986,194.27
Federal and State Grant Fund:		
Cash	324,544.45	
Grants Receivable	620,029.15	
Interfund - Trust Fund		24,797.01
Interfund - Current Fund		45,087.88
Appropriated Reserves		651,201.78
Reserve for Encumbrances		169,601.89
Unappropriated Reserves		53,885.04
	944,573.60	944,573.60

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2013

Title of Account	Debit	Credit
Animal Control Trust Fund:		
Cash	14,916.75	
Encumbrances Payable		7,477.00
Due to State of New Jersey		27.60
Reserve for Animal Control Expenditures		7,412.15
Total Animal Control Trust Fund	14,916.75	14,916.75
Other Trust Fund:		
Cash	4,421,333.42	
Interfund - Grant Fund	24,797.01	
Interfund - Current Fund		50,528.19
Encumbrances Payable		271,498.41
Reserves for:		
Fire Prevention		474.00
Public Defender		9,325.47
POAA		9,262.96
DARE		66,910.59
Cash Guarentee		1,736,446.15
Inspection		299,310.43
RCA		2,949.28
Recreation Trust		205,326.20
Law Enforcement		56,671.57
Unclaimed Monies		25,449.03
Unemployment Trust		33,686.56
Miscellaneous - Developer Escrow		11,697.27
Municipal Alliance		15,710.59
Older American Trust		0.76
Off Duty Police		154,799.82

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

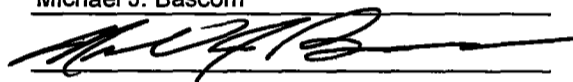
Municipal Public Defender Expended Prior Year 2012:	(1)	\$	9,760.00
			x 0.25
	(2)	\$	2,440.00

Municipal Public Defender Trust Cash Balance December 31, 2013: (3) \$ 9,325.47

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) = \$ (2,874.53)

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: Michael J. Bascom
 Signature: 
 Certificate #: 174
 Date: 2-14-14

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2012 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2013
1. _____	\$ _____	\$ _____	\$ _____	\$ _____
2. _____				
3. _____				
4. _____				
5. _____				
6. _____	<u>DETAILS IN AUDIT REPORT</u>			
7. _____				
8. _____				
9. _____				
10. _____				
11. _____				
12. _____				
13. _____				
14. _____				
15. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals:	\$ _____	\$ _____	\$ _____	\$ _____

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

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

Sheet 7

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit		Credit	
Est. Proceeds Bonds and Notes Authorized	950,995.00		XXXXXXXX	XX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	XX	950,995.00	
Cash	8,607,284.99			
Grants Receivable	3,249,175.50			
Interlocal Receivable - Salt Dome	30,575.78			
Interfund - Current Fund	117,597.75			
Interfund - Marina Utility Operating Fund	68,500.00			
Interfund - Marina Utility Capital Fund	259,944.57			
Deferred Charges to Future Taxation"				
Funded	22,419,917.10			
Unfunded	2,865,626.00			
General Serial Bonds			21,377,000.00	
Green Trust Loans Payable			1,042,917.10	
Bond Anticipation Notes Payable			7,431,631.00	
Improvement Authorizations:				
Funded			2,514,140.15	
Unfunded			2,444,010.41	
Encumbrances Payable			2,390,342.73	
Capital Improvement Fund			152,614.75	
Reserve for Debt Service			43,389.73	
Reserve for Debt Service Ord. 98-38			5,726.95	
Reserve for Main Ave. Improvements			1,000.00	
Reserve for 2013 Issuance Costs			9,959.00	

(Do not crowd - add additional sheets)

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND:		
TD Bank	#7859177649	9,312,706.15
GENERAL CAPITAL:		
TD Bank	#7859177680	8,618,400.13
LOAN AND GRANT FUND:		
TD Bank	#7862599979	698,174.79
ANIMAL CONTROL FUND:		
TD Bank	#7859177698	15,529.35
PUBLIC ASSISTANCE FUND:		
TD Bank	#7859177706	19,723.17
SEWER OPERATING FUND:		
TD Bank	#7859177821	2,876,905.18
SEWER CAPITAL FUND:		
TD Bank	#7859177656	1,113,914.59
MARINA OPERATING FUND:		
TD Bank	#7862599623	773,376.79
MARINA CAPITAL FUND:		
TD Bank	#7862599631	820,698.73
FEDERAL AND STATE GRANT FUND:		
TD Bank	#7867107331	318,814.92
Susquehanna	#10007184376	10,197.20
		329,012.12

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**

<u>Grant</u>	<u>Balance Dec. 31, 2012</u>	<u>2013 Anticipated Revenue</u>	<u>Cash Received</u>	<u>Transferred From Grants Unappropriated</u>	<u>Balance Dec. 31, 2013</u>
Senior Citizens - Title III (Older Americans Act)	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00		\$ 25,000.00
Recycling Tonnage Grant		47,025.81		\$ 47,025.81	
Neighborhood Preservation Program - Balanced Housing	260,000.00				260,000.00
Federal Emergency Management Assistance	5,000.00	5,000.00	5,000.00		5,000.00
Municipal Alliance on Alcoholism and Drug Abuse - State	40,575.18		40,575.18		
Municipal Alliance on Alcoholism and Drug Abuse - State Drunk Driving Enforcement Fund		63,074.00	32,902.30		30,171.70
Alcohol Education and Rehabilitation Fund		8,125.28	8,125.28		
2013 Drive Sober or Get Pulled Over		3,377.58	3,377.58		
Hazardous Discharge Site Remediation - Childnese Property	10,339.00	8,800.00	4,400.00		4,400.00
COPS in Shops - Summer Shore Initiative		2,000.00	2,000.00		
Federal Bulletproof Vest Partnership Grant	12,655.50		4,757.50		7,898.00
Clean Communities Program		60,009.42	60,009.42		
Interfaith Neighbors Senior Meal Program		24,780.00	24,780.00		
FY 2011 EMPG Exercise Pass Thru Grant	14,000.00		14,000.00		
EMPG Open Initiative Subgrant Program	24,000.00		24,000.00		
Post Sandy Planning Assistance Grant		30,000.00			30,000.00
Edward Byrne Memorial Justice Assistance Grant - 2013		14,803.00			14,803.00
Monmouth County Homeland Security ALPR System		13,333.70	13,333.70		
NJDOT Youth Corps - Urban Gateway Program		32,000.00			32,000.00
Click It or Ticket		4,000.00	4,000.00		
Arthritis Intervention in Parks/Rec		4,000.00	4,000.00		
National Emergency Grant - Sandy		100,391.22	50,003.11		50,388.11

Sheet 10

Neptune Township

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

Sheet 10a

<u>Grant</u>	<u>Balance Dec. 31, 2012</u>	<u>2013 Anticipated Revenue</u>	<u>Cash Received</u>	<u>Transferred From Grants Unappropriated</u>	<u>Balance Dec. 31, 2013</u>
Edward Byrne Memorial Justice Assistance Grant - 2012	\$ 64,811.00		\$ 64,811.00		
FY11 Edward Byrne Memorial Justice Assistance Body Armor Replacement Fund - N.J.		\$ 20,511.00 9,062.38	9,062.38		\$ 20,511.00
COPS - Hiring Program Grant	338,017.01		268,698.24		69,318.77
FY12 Urban Areas Security Initiative	105,800.00		48,800.43		56,999.57
NJ Green Communities Grant	3,000.00		3,000.00		
NJSP HMEP Training Grant		26,000.00	22,800.00		3,200.00
HMEP Planning Grant		24,600.00	24,600.00		
	<u>\$ 903,197.69</u>	<u>\$ 525,893.39</u>	<u>\$ 762,036.12</u>	<u>\$ 47,025.81</u>	<u>\$ 620,029.15</u>

Neptune Township

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

<u>Grant</u>	<u>Balance Dec. 31, 2012</u>	<u>Transfer from 2013 Budget Appropriation</u>	<u>Transfer from Reserve for Encumbrances</u>	<u>Paid or Charged</u>	<u>Reserve for Encumbrances</u>	<u>Balance Dec. 31, 2013</u>
Senior Citizens - Title III		\$ 213,000.00		\$ 213,000.00		
Recycling Tonnage Grant	\$ 75,720.27	47,025.81		520.00	\$ 10,050.00	\$ 112,176.08
Neighborhood Preservation Program - Balanced Housing	266,192.11			3,994.91		262,197.20
Federal Emergency Management Assistance - Federal	5,433.74	5,000.00	\$ 507.55	6,460.22	4,481.07	
Federal Emergency Management Assistance - Match	5,433.77	5,000.00	507.55	6,460.21	4,481.11	
DEDR - Municipal Drug and Alcohol Alliance - State			1,110.00	1,110.00		
DEDR - Municipal Drug and Alcohol Alliance - Local	227.62			227.62		
DEDR - Municipal Drug and Alcohol Alliance - State		63,074.00		41,789.94	9,323.97	11,960.09
DEDR - Municipal Drug and Alcohol Alliance - Local		12,769.00		10,565.56	2,203.44	
Drunk Driving Enforcement Fund	15,542.54	8,125.28		17,227.69		6,440.13
Alcohol Education and Rehabilitation	10,206.54	3,377.58		1,750.00		11,834.12
2013 Drive Sober or Get Pulled Over		8,800.00		4,400.00		4,400.00
Hazardous Discharge Site Remediation - Tides Motel			42,938.74	39,244.79		3,693.95
Hazardous Discharge Site Remediation - Sewall			9,576.91		9,576.91	
Hazardous Discharge Site Remediation - Childnese Property	60,523.30					60,523.30
Hazardous Discharge Site Remediation - Shark River Municipal Marina	1,180.00					1,180.00
COPS in Shops - Summer Shore Initiative		2,000.00		2,000.00		
National Parks and Recreation 2012 ACHIEVE	40,070.86		2,451.80	23,495.67	19,026.99	
Clean Communities	84,348.32	60,009.42	2,704.36	36,765.06	530.00	109,767.04

Sheet 11

Neptune Township

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

<u>Grant</u>	<u>Balance Dec. 31, 2012</u>	<u>Transfer from 2013 Budget Appropriation</u>	<u>Transfer from Reserve for Encumbrances</u>	<u>Paid or Charged</u>	<u>Reserve for Encumbrances</u>	<u>Balance Dec. 31, 2013</u>
Body Armor Replacement Fund - N.J.	\$ 31.74		\$ 843.70	\$ 875.44		
Body Armor Replacement Fund - N.J.	188.26		3,374.80	1,750.56	\$ 1,812.50	
Body Armor Replacement Fund - N.J.	2,331.23		4,218.50	2,331.23	4,218.50	
Body Armor Replacement Fund - N.J.	6,804.73			2,206.27		\$ 4,598.46
Body Armor Replacement Fund - N.J.		\$ 9,062.38				9,062.38
Interfaith Neighbors Senior Meal Program	1,169.68	48,325.00	2,200.00	44,663.58	2,200.00	4,831.10
NJSP HMEP Planning Grant		24,600.00		24,600.00		
NJSP HMEP Training Grant		26,000.00		22,800.00		3,200.00
FY 2011 EMPG Exercise Pass Thru Grant	14,000.00			14,000.00		
EMPG Open Initiative Subgrant Program	24,000.00			24,000.00		
EMPG Open Initiative Subgrant - Local Match	20,000.00			20,000.00		
Post Sandy Planning Assistance Grant		30,000.00		4,361.25	22,638.75	3,000.00
Click It or Ticket		4,000.00				4,000.00
Edward Byrne Memorial Justice Assistance Grant - 2013		14,803.00			14,803.00	
FY11 Edward Byrne Memorial Justice Assistance		20,511.00		20,511.00		
Edward Byrne Memorial Justice Assistance Grant - 2010			363.81	363.81		
Edward Byrne Memorial Justice Assistance Grant - 2012			64,811.00	64,811.00		

Sheet 1/a

Neptune Township

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

Sheet 116

<u>Grant</u>	<u>Balance Dec. 31, 2012</u>	<u>Transfer from 2013 Budget Appropriation</u>	<u>Transfer from Reserve for Encumbrances</u>	<u>Paid or Charged</u>	<u>Reserve for Encumbrances</u>	<u>Balance Dec. 31, 2013</u>
COPS - Hiring Program Grant	\$ 304,048.13			\$ 304,048.13		
Monmouth County Homeland Security ALPR System		\$ 13,333.70		13,333.70		
NJDOT Youth Corps - Urban Gateway Program		32,000.00		32,000.00		
Arthritis Intervention in Parks/Rec		4,000.00		125.00	\$ 3,670.08	\$ 204.92
National Emergency Grant - Sandy		100,391.22		62,258.21		38,133.01
Federal Bulletproof Vest Partnership Grant	4,218.50		6,534.00	7,166.50	3,586.00	
FY12 Urban Areas Security Initiative	105,800.00			48,800.43	56,999.57	
	<u>\$ 1,047,471.34</u>	<u>\$ 755,207.39</u>	<u>\$ 142,142.72</u>	<u>\$ 1,124,017.78</u>	<u>\$ 169,601.89</u>	<u>\$ 651,201.78</u>

Neptune Township

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

<u>Grant</u>	<u>Balance Dec. 31, 2012</u>	<u>Funding Received</u>	<u>Transferred to Grants Receivable</u>	<u>Balance Dec. 31, 2013</u>
Recycling Tonnage Grant	\$ 47,025.81	\$ 46,194.61	\$ 47,025.81	\$ 46,194.61
Drunk Driving Enforcement Fund		7,690.43		7,690.43
	<u>\$ 47,025.81</u>	<u>\$ 53,885.04</u>	<u>\$ 47,025.81</u>	<u>\$ 53,885.04</u>

*LOCAL DISTRICT SCHOOL TAX

	Debit		Credit	
Balance January 1, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
School Tax Payable # 85001-00	XXXXXXXXXX	XX	(12,072.50)	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85002-00	XXXXXXXXXX	XX	17,265,725.00	
Levy School Year July 1, 2013 - June 30, 2014	XXXXXXXXXX	XX	34,636,342.00	
Levy Calendar Year 2013	XXXXXXXXXX	XX		
Paid	34,583,896.00		XXXXXXXXXX	XX
Balance December 31, 2013		XX	XXXXXXXXXX	XX
School Tax Payable # 85003-00	40,373.50		XXXXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00	17,265,725.00		XXXXXXXXXX	XX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	51,889,994.50		51,889,994.50	

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit		Credit	
Balance January 1, 2013 85045-00	XXXXXXXXXX	XX		
2013 Levy 85105-00	XXXXXXXXXX	XX		
N/A				
Interest Earned	XXXXXXXXXX	XX		
Expenditures			XXXXXXXXXX	XX
Balance December 31, 2013 85046-00			XXXXXXXXXX	XX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2013		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes	80003-01	XXXXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	XX	46,035.38	
2013 Levy:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
General County	80003-03	XXXXXXXXXX	XX	9,780,725.29	
County Library	80003-04	XXXXXXXXXX	XX	-	
County Health		XXXXXXXXXX	XX	195,034.03	
County Open Space Preservation		XXXXXXXXXX	XX	542,971.12	
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	XX	55,057.29	
Paid		10,564,765.82		XXXXXXXXXX	XX
Balance December 31, 2013		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes				XXXXXXXXXX	XX
Due County for Added and Omitted Taxes		55,057.29		XXXXXXXXXX	XX
		10,619,823.11		10,619,823.11	

SPECIAL DISTRICT TAXES

			Debit		Credit	
Balance January 1, 2013	80003-06		XXXXXXXXXX	XX		
2013 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Fire - 2	81108-00	3,478,472.00	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Sewer -	81111-00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Water -	81112-00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Garbage -	81109-00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Open Space -	81105-00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
			XXXXXXXXXX	XX	XXXXXXXXXX	XX
			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Total 2013 Levy	80003-07		XXXXXXXXXX	XX	3,478,472.00	
Paid	80003-08		3,478,472.00		XXXXXXXXXX	XX
Balance December 31, 2013	80003-09				-	
			3,478,472.00		3,478,472.00	

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance January 1, 2013	80004-01	XXXXXXXXXX	XX	23,065.47	
State Library Aid Received in 2013	80004-02	XXXXXXXXXX	XX	12,239.00	
Expended	80004-09	13,602.90		XXXXXXXXXX	XX
Balance December 31, 2013	80004-10	21,701.57			
		35,304.47		35,304.47	

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2013

Source	Budget -01		Realized -02		Excess or Deficit* -03	
Surplus Anticipated 80101-	3,250,000.00		3,250,000.00		-	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-						
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Adopted Budget	10,324,868.13		10,786,276.50		461,408.37	
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
DETAILS AS PER ATTACHED	216,731.21		216,731.21		-	
Total Miscellaneous Revenue Anticipated 80103-	10,541,599.34		11,003,007.71		461,408.37	
Receipts from Delinquent Taxes 80104-	1,467,983.08		1,477,571.38		9,588.30	
Amount to be Raised by Taxation:	XXXXXXXXXX	XX	XXXXXXXXXX	XX	XXXXXXXXXX	XX
(a) Local Tax for Municipal Purposes 80105-	24,298,856.47		XXXXXXXXXX	XX	XXXXXXXXXX	XX
(b) Addition to Local District School Tax 80106-			XXXXXXXXXX	XX	XXXXXXXXXX	XX
(c) Minimum Library Tax 80121-	1,199,050.00		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Total Amount to be Raised by Taxation 80107-	25,497,906.47		27,362,433.97		1,864,527.50	
	40,757,488.89		43,093,013.06		2,335,524.17	

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit		Credit	
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		XXXXXXXXXX	XX	73,151,035.70	
Amount to be Raised by Taxation		XXXXXXXXXX	XX	XXXXXXXXXX	XX
Local District School Tax 80109-00		34,636,342.00		XXXXXXXXXX	XX
Regional School Tax 80119-00		-		XXXXXXXXXX	XX
Regional High School Tax 80110-00		-		XXXXXXXXXX	XX
County Taxes 80111-00		10,518,730.44		XXXXXXXXXX	XX
Due County for Added and Omitted Taxes 80112-00		55,057.29		XXXXXXXXXX	XX
Special District Taxes 80113-00		3,478,472.00		XXXXXXXXXX	XX
Municipal Open Space Tax 80120-00		-		XXXXXXXXXX	XX
Reserve for Uncollected Taxes 80114-00		XXXXXXXXXX	XX	2,900,000.00	
Deficit in Required Collection of Current Taxes (or) 80115-00		XXXXXXXXXX	XX		
Balance for Support of Municipal Budget (or) 80116-00		27,362,433.97		XXXXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote) 80117-00				XXXXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote) 80118-00		XXXXXXXXXX	XX		
		76,051,035.70		76,051,035.70	

* 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	40,540,757.68	
2013 Budget - Added by N.J.S. 40A:4-87	80012-02	216,731.21	
Appropriated for 2013 (Budget Statement Item 9)	80012-03	40,757,488.89	
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)	80012-04	1,000,000.00	
Total General Appropriations (Budget Statement Item 9)	80012-05	41,757,488.89	
Add: Overexpenditures (see footnote)	80012-06		
Total Appropriations and Overexpenditures	80012-07	41,757,488.89	
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	37,466,335.14	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,900,000.00	
Reserved	80012-10	1,391,153.75	
Total Expenditures	80012-11	41,757,488.89	
Unexpended Balances Canceled (see footnote)	80012-12	-	

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)

2013 Authorizations	N/A		
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			

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>70,653,197.63</u>
or (Abstract of Ratables)	82113-00	\$	<u> </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>3,497,614.17</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>387,886.49</u>
5a. Subtotal 2013 Levy		\$	<u>74,538,698.29</u>
5b. Reductions due to tax appeals **		\$	<u> </u>
5c. Total 2013 Tax Levy	82106-00	\$	<u>74,538,698.29</u>
6 Transferred to Tax Title Liens	82107-00	\$	<u>17,164.25</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u> -</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>283,211.00</u>
9. Discount Allowed	82110-00	\$	<u> </u>
10. Collected in Cash: In 2012	82121-00	\$	<u>473,303.34</u>
In 2013 *	82122-00	\$	<u>70,959,813.48</u>
Homestead Benefit Credit	82124-00	\$	<u>1,437,249.01</u>
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>280,669.87</u>
Total to Line 14	82111-00	\$	<u>73,151,035.70</u>
11. Total Credits			<u>\$ 73,451,410.95</u>
12. Amount Outstanding December 31, 2013	83120-00	\$	<u>1,087,287.34</u>
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is	82112-00		<u>98.13%</u>

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>73,151,035.70</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u> </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>73,151,035.70</u>

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

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

* Include overpayments applied as part of 2013 collections.

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

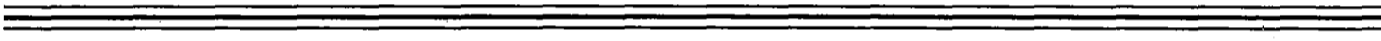
ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2013

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

(1) Utilizing Accelerated Tax Sale

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



(2) Utilizing Tax Levy Sale

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

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

	Debit		Credit	
1. Balance January 1, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey			XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX	3,871.91	
2. Sr. Citizens Deductions Per Tax Billings	60,500.00		XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	222,500.00		XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector	7,250.00		XXXXXXXXXX	XX
5.				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX	9,580.13	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXXXX	XX	8,250.00	
9. Received in Cash from State	XXXXXXXXXX	XX	300,628.09	
10.				
11.				
12. Balance December 31, 2013	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX		
Due To State of New Jersey	32,080.13		XXXXXXXXXX	XX
	322,330.13		322,330.13	

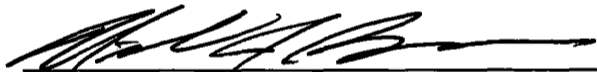
**Calculation of Amount to be included on Sheet 22, Item 10-
2013 Senior Citizens and Veterans Deductions Allowed**

Line 2	60,500.00
Line 3	222,500.00
Line 4	7,250.00
Sub-Total	290,250.00
Less: Line 7	9,580.13
To Item 10, Sheet 22	280,669.87

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

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

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



 Signature of Tax Collector

T-1126
License #

2-14-14

 Date

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

		YEAR 2014		YEAR 2013	
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Tax 80015-				XXXXXXXXXX	XX
2. Local District School Tax - Actual 80016-				34,636,342.00	
Estimate** 80017-				XXXXXXXXXX	XX
3. Regional School District Tax - Actual 80025-					
Estimate* 80026-				XXXXXXXXXX	XX
4. Regional High School Tax - Actual 80018-				-	
School Budget Estimate* 80019-				XXXXXXXXXX	XX
5. County Tax Actual 80020-				10,573,787.73	
Estimate* 80021-				XXXXXXXXXX	XX
6. Special District Taxes Actual 80022-					
Estimate* 80023-				XXXXXXXXXX	XX
7. Municipal Open Space Tax Actual 80027-					
Estimate* 80028-				XXXXXXXXXX	XX
8. Total General Appropriations & Other Taxes 80024-01		-			
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5) 80024-02					
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		-			
11. Amount of item 10 Divided by 96.50% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05					
Analysis of Item 11:					
Local District School Tax (Amount Shown on Line 2 Above)		-			
Regional School District Tax (Amount Shown on Line 3 Above)		-			
Regional High School Tax (Amount Shown on Line 4 Above)		-			
County Tax (Amount Shown on Line 5 Above)		-			
Special District Tax (Amount Shown on Line 6 Above)		-			
Municipal Open Space Tax (Amount Shown on Line 7 Above)		-			
Tax in Local Municipal Budget		-			
Total Amount (see Line 11)		-			
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		-			
Computation of "Tax in Local Municipal Budget"					
Item 1 - Total General Appropriations		-			
Item 12 - Appropriation: Reserve for Uncollected Taxes		-			
Sub-Total		-			
Less: Item 9 - Total Anticipated Revenues		-			
Amount to be Raised by Taxation in Municipal Budget 80024-07		-			

* Must not be stated in an amount less than "actual" Tax of year 2013.

** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2014 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

Note:
The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

ACCELERATED TAX SALE - CHAPTER 99

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

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

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

B. Reserve for Uncollected Taxes Exclusion N/A
 Outstanding Balance of Delinquent Taxes
 (sheet 26, Item 14A) x % of _____
 Collection (Item 16)

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

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

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

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ _____

2. Taxes not Included in the budget (AFS 25, items 2 thru 7) \$ _____

Total \$ _____

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____

4. Cash Required \$ _____

5. Total Required at _____ % (items 4+6) \$ _____

6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit	Credit
1. Balance January 1, 2013				1,498,706.56	XXXXXXXX XX
A. Taxes	83102-00	1,449,225.41		XXXXXXXX XX	XXXXXXXX XX
B. Tax Title Liens	83103-00	49,481.15		XXXXXXXX XX	XXXXXXXX XX
2. Canceled:				XXXXXXXX XX	XXXXXXXX XX
A. Taxes		83105-00		XXXXXXXX XX	
B. Tax Title Liens		83106-00		XXXXXXXX XX	
3. Transferred to Foreclosed Tax Title Liens:				XXXXXXXX XX	XXXXXXXX XX
A. Taxes		83108-00		XXXXXXXX XX	
B. Tax Title Liens		83109-00		XXXXXXXX XX	
4. Added Taxes				36,543.26	XXXXXXXX XX
5. Added Tax Title Liens					XXXXXXXX XX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				XXXXXXXX XX	XXXXXXXX XX
A. Taxes - Transfers to Tax Title Liens		83104-00		XXXXXXXX XX	(1) 1,034.47
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 1,034.47		XXXXXXXX XX
7. Balance Before Cash Payments				XXXXXXXX XX	1,535,249.82
8. Totals				1,536,284.29	1,536,284.29
9. Balance Brought Down				1,535,249.82	XXXXXXXX XX
10. Collected:				XXXXXXXX XX	1,477,571.38
A. Taxes	83116-00	1,458,663.80		XXXXXXXX XX	XXXXXXXX XX
B. Tax Title Liens	83117-00	18,907.58		XXXXXXXX XX	XXXXXXXX XX
11. Interest and Costs - 2013 Tax Sale				186.10	XXXXXXXX XX
12. 2013 Taxes Transferred to Liens				17,164.25	XXXXXXXX XX
13. 2013 Taxes				1,087,287.34	XXXXXXXX XX
14. Balance December 31, 2013				XXXXXXXX XX	1,162,316.13
A. Taxes	83121-00	1,113,357.74		XXXXXXXX XX	XXXXXXXX XX
B. Tax Title Liens	83122-00	48,958.39		XXXXXXXX XX	XXXXXXXX XX
15. Totals				2,639,887.51	2,639,887.51

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 96.23%

17. Item No. 14 multiplied by percentage shown above is \$ 1,118,496.81 and represents the maximum amount that may be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit		Credit	
1. Balance January 1, 2013	84101-00	5,246,000.00		XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2013		XXXXXXXXXX	XX	XXXXXXXXXX	XX
3. Tax Title Liens	84103-00			XXXXXXXXXX	XX
4. Taxes Receivable	84104-00			XXXXXXXXXX	XX
5A.	84102-00			XXXXXXXXXX	XX
5B.	84105-00	XXXXXXXXXX	XX		
6. Adjustment to Assessed Valuation	84106-00			XXXXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	XX		
8. Sales		XXXXXXXXXX	XX	XXXXXXXXXX	XX
9. Cash *	84109-00	XXXXXXXXXX	XX		
10. Contract	84110-00	XXXXXXXXXX	XX		
11. Mortgage	84111-00	XXXXXXXXXX	XX		
12. Loss on Sales	84112-00	XXXXXXXXXX	XX		
13. Gain on Sales	84113-00			XXXXXXXXXX	XX
14. Balance December 31, 2013	84114-00	XXXXXXXXXX	XX	5,246,000.00	
		5,246,000.00		5,246,000.00	

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ 0

* Total Cash Collected in 2013 (84125-00)

Realized in 2013 Budget 0

To Results of Operation (Sheet 19) _____

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

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

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

Date	Purpose	Amount Authorized		Not Less Than 1/3 of Amount Authorized*		Balance Dec. 31, 2012		REDUCED IN 2013				Balance Dec. 31, 2013	
								By 2013 Budget		Canceled by Resolution			
				N/A									
Totals													

Sheet 30

80027-00 80028-00

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

 Chief Financial Officer

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

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

		Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX	XX	17,851,000.00		
Issued	80033-02	XXXXXXXXXX	XX	5,180,000.00		
Paid	80033-03	1,650,000.00		XXXXXXXXXX	XX	
Canceled		4,000.00				
Outstanding December 31, 2013	80033-04	21,377,000.00		XXXXXXXXXX	XX	
		23,031,000.00		23,031,000.00		
2014 Bond Maturities - General Capital Bonds				80033-05	\$	1,710,000.00
2014 Interest on Bonds *		80033-06	\$	862,247.58		
ASSESSMENT SERIAL BONDS						
Outstanding January 1, 2013	80033-07	XXXXXXXXXX	XX			
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09			XXXXXXXXXX	XX	
	N/A					
Outstanding December 31, 2013	80033-10			XXXXXXXXXX	XX	
2014 Bond Maturities - Assessment Bonds				80033-11	\$	
2014 Interest on Bonds *		80033-12	\$			
Total "Interest on Bonds - Debt Service" (*Items)				80033-13	\$	862,247.58

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
MCIA Series 2013	200,000.00	5,180,000.00	12/24/13	Various
Total	200,000.00	5,180,000.00		
	80033-14	80033-15		

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

		Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXXXX	XX	1,120,045.37		
Issued	80033-02	XXXXXXXXXX	XX			
Paid	80033-03	77,128.27		XXXXXXXXXX	XX	
Outstanding December 31, 2013	80033-04	1,042,917.10		XXXXXXXXXX	XX	
		1,120,045.37		1,120,045.37		
2014 Loan Maturities				80033-05	\$	77,409.51
2014 Interest on Loans				80033-06	\$	4,070.73
Total 2014 Debt Service for Green Trust	Loan			80033-13	\$	81,480.24
LOAN						
Outstanding January 1, 2013	80033-07	XXXXXXXXXX	XX			
Issued	80033-08	XXXXXXXXXX	XX			
Paid	80033-09			XXXXXXXXXX	XX	
	N/A					
Outstanding December 31, 2013	80033-10			XXXXXXXXXX	XX	
2014 Loan Maturities				80033-11	\$	
2014 Interest on Loans				80033-12	\$	
Total 2014 Debt Service for	Loan			80033-13	\$	

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
N/A				
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	XX			
Paid	80034-02			XXXXXXXXXX	XX	
N/A						
Outstanding December 31, 2013	80034-03			XXXXXXXXXX	XX	
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	XX			
Issued	80034-07	XXXXXXXXXX	XX			
Paid	80034-08			XXXXXXXXXX	XX	
N/A						
Outstanding December 31, 2013	80034-09			XXXXXXXXXX	XX	
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
N/A				
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-	\$ 4,776,996.00	\$ 36,000.00
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2013		Date of Maturity	Rate of Interest	2014 Budget Requirement		Interest Computed to (Insert Date)
									For Principal	For Interest **	
1. 07-61, Expansion of and Renovations to the Sr. Ctr & Muni Cplx	375,000.00		2/24/2011	A	375,000.00		1/13/2014	1.00%		1,250.00	1/13/2014
2. 09-20, Bradley Park Pedestrian and ADA Accessibility Project	293,312.50		2/24/2011	A	23,817.50		1/13/2014	1.00%		79.39	1/13/2014
3. 09-34, Acquisition of Block 7013, Lot 11	513,821.50		2/24/2011	A	513,821.50		1/13/2014	1.00%		1,712.74	1/13/2014
4. 10-10, Renovations to the Senior Center	902,500.00		2/24/2011	A	902,500.00		1/13/2014	1.00%		3,008.33	1/13/2014
5. 11-02, Various Improvements to the Senior Center	182,433.00		2/24/2011	A	182,433.00		1/13/2014	1.00%		608.11	1/13/2014
6. 11-04, South Riverside Drive Flood Mitigation - Phase I	209,353.00		2/24/2011	A	209,353.00		1/13/2014	1.00%		697.84	1/13/2014
7. 11-05, Concourse/Seaview Island Flood Mitigation	403,075.00		2/24/2011	A	403,075.00		1/13/2014	1.00%		1,343.58	1/13/2014
8. 11-06, Acquisition of Property - Block 217, Lot 58	285,000.00		2/24/2011	A	285,000.00		1/13/2014	1.00%		950.00	1/13/2014
9. 11-19, Various Roadway Improvements	304,000.00		9/15/2011	A	304,000.00		1/13/2014	1.00%		1,013.33	1/13/2014
10. 11-24, Wesley Lake Wall Reconstruction - Phase II	95,000.00		9/15/2011	A	95,000.00		1/13/2014	1.00%		316.67	1/13/2014
11. 11-25, Various Roadway Improvements	148,000.00		9/15/2011	A	148,000.00		1/13/2014	1.00%		493.33	1/13/2014
12. 12-07, Various Improvements to Municipal Buildings & Facilities	332,500.00		9/14/2012		332,500.00		1/13/2014	1.00%		1,108.33	1/13/2014
13. 12-08, Various 2012 Park and Playground Improvements	81,000.00		9/14/2012		81,000.00		1/13/2014	1.00%		270.00	1/13/2014
14. 12-15, Acquisition of Various Equipment	95,000.00		9/14/2012		95,000.00		1/13/2014	1.00%		316.67	1/13/2014
Total									-		

Sheet 33

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

80051-01

80051-02

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

Memo: Refunding Bond Anticipation Notes Notes should be separately listed and totaled.

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

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

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

(Do not crowd - add additional sheets)

A Funded by 2013 Bonds - will not be renewed

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 **	
15. 12-16, Acquisition of Various Equipment and Vehicles	285,000.00	9/14/2012	285,000.00	1/13/2014	1.00%		950.00	1/13/2014
16. 12-17, Various Improvements to Parks and Facilities	237,500.00	9/14/2012	237,500.00	1/13/2014	1.00%		791.67	1/13/2014
17. 12-24, Acq. of Equipment for Single Stream Recycling Program	1,044,000.00	9/14/2012	1,044,000.00	1/13/2014	1.00%		3,480.00	1/13/2014
18. 13-13 Improvements to Parks and Other Township Facilities	133,000.00	9/13/2013	133,000.00	9/12/2014	1.00%		1,326.31	9/12/2014
19. 13-14 Roadway and Drainage Improvements	1,188,631.00	9/13/2013	1,188,631.00	9/12/2014	1.00%		11,853.29	9/12/2014
20. 13-23 Emergency Watershed Protection Program	359,000.00	9/13/2013	359,000.00	9/12/2014	1.00%		3,580.03	9/12/2014
21. 13-24 Acquisition of Division Street Property	114,000.00	9/13/2013	114,000.00	9/12/2014	1.00%		1,136.83	9/12/2014
22. 13-28 Pedestrian/Bicycle Lane Transportation	120,000.00	9/13/2013	120,000.00	9/12/2014	1.00%		1,196.67	9/12/2014
Total	7,701,126.00		7,431,631.00				37,483.12	

Sheet 33a

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

80051-01

80051-02

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

Memo: Refunding Bond Anticipation Notes Notes should be separately listed and totaled.

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

80051-01

80051-02

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013		2014 Budget Requirement			
			For Principal		For Interest/Fees	
Leases approved by LFB prior to July 1, 2007						
1 MCIA Equipment Lease 2005	346,800.00		169,200.00		17,340.00	
2. MCIA Equipment Lease 2007	1,088,300.00		251,100.00		54,415.00	
3. MCIA Equipment Lease 2011 (Police)	85,000.00		85,000.00		3,400.00	
4. MCIA Equipment Lease 2011	891,000.00		154,000.00		34,495.00	
5. MCIA Equipment Lease 2013	2,789,000.00		476,000.00		109,080.89	
6. Less: Sewer Utility Obligation	(422,160.00)		(82,040.00)		(16,859.17)	
7. Water Utility Obligation	(409,298.00)		(68,066.00)		(16,931.81)	
8.						
9.						
10.						
11.						
12.						
13.						
Total	4,368,642.00		985,194.00		184,939.91	

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Ordinance Number	Improvement Description	Date	Amount	Balance Dec. 31, 2012		Increased by		Decreased by			Balance Dec. 31, 2013	
				Funded	Unfunded	Reserve for Encumbrances	2013 Authorizations	Paid	Reserve for Encumbrances	Canceled	Funded	Unfunded
98-38/99-34	Restoration of the Beachfront Area and the Extension of the Fishing Pier Located Therein	10/19/98	\$ 425,000.00	\$ 17,315.74		\$ 2,104.02				\$ 19,419.76		
01-14	Acquisition and Improvements to Real Property	04/09/01	125,000.00			2,375.00		\$ 2,375.00				
02-50	West Lake Avenue Streetscape Improvement Program	12/23/02	900,000.00									
03-14	Capital Improvements to Various Lakes	03/10/03	195,165.16	2,860.54		2,000.00		\$ 577.50		4,283.04		
04-14	Acquisition of Property	04/26/04	150,000.00	12.50		3,446.00				3,458.50		
04-19	Public Facility Improvements and Equipment	05/24/04	375,000.00	195.75						195.75		
04-32	Lake Alberta Watershed Improvements	07/26/04	255,400.00	27,796.03							\$ 27,796.03	
04-55	Acquisition of Property	12/27/04	900,000.00	3.75		875.25		3.75		875.25		
03-17/05-03	Main Avenue Streetscape Improvement Program	04/14/03	1,250,000.00			24,858.73		22,097.20		2,761.53		
05-21	Reconstruction of Wesley Lake Retaining Wall	06/13/05	350,000.00	314,579.25						314,579.25		
05-23	Reconstruction of Various Public Sidewalks	06/13/05	125,000.00	0.75						0.75		
05-24	Main Avenue Drainage Project Phase II	06/13/05	500,000.00			26,158.16		16,189.48		9,968.68		
05-29	Acquisition, Demolition and Improvements of Neptune Boulevard	06/27/05	300,000.00	56,121.98							56,121.98	
05-40	Development of Various Park and Playground Facilities	09/26/05	462,000.00	2,393.36							2,393.36	
05-22/05-41	Improvements to Various Parks	09/26/05	1,500,000.00	2,007.19							2,007.19	
06-11	Acquisition of Property at Ridge Avenue School	03/27/06	2,400,000.00		\$ 48,285.79					48,285.79		
06-36/07-03	Expansion and Renovations to Senior Center and Municipal Complex Phase I and Parking Lots	08/14/06	1,600,000.00									
		01/22/07	4,000,000.00	22.55						22.55		
07-16	Acquisition of Real Property Designated as Block 563, Lots 1 and 2	03/12/07	610,000.00	13,839.94						13,839.94		
07-37	Study, Software and Hardware Associated with the Planned Computer Technology Infrastructure Program	06/25/07	100,000.00	4.02		5,687.50		3,000.00		2,691.52		
07-38	Purchase and Installation of Street Lighting on Broadway	06/25/07	100,000.00	98,720.50							98,720.50	
07-39	Various 2007 Capital Improvements to Municipal Facilities	06/25/07	600,000.00			133,988.83		133,054.23		934.60		
07-40	Ocean Grove Storm Water Management Project - Phase III and Township-Wide Storm Drain Labeling and Mapping	06/25/07	720,000.00	187,181.87		86,208.93		79,237.75		52,397.61		141,755.44

Sheet 35

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

Ordinance Number	Improvement Description	Date	Amount	Balance Dec. 31, 2012		Increased by		Decreased by			Balance Dec. 31, 2013	
				Funded	Unfunded	Reserve for Encumbrances	2013 Authorizations	Paid	Reserve for Encumbrances	Canceled	Funded	Unfunded
07-51	Acquisition and Installation of Various Public Improvements	09/24/07	\$ 250,000.00	\$ 43.07						\$ 43.07		
07-61	Expansion of and Renovations to the Senior Center and the Municipal Complex (Phase III and IV)	12/20/07	2,500,000.00			\$ 250.00		\$ 250.00				
08-20	Acquisition and Installation of Various 2008 Public Improvements	05/12/08	250,000.00	1.81							1.81	
08-49	Acquisition and Installation of a Storm Water Mgt. Facility in the Gables Area	12/01/08	200,000.00	9,920.95								\$ 9,920.95
08-50	2008/2009 Roadway Reconstruction and Storm Water Management Project	12/01/08	1,000,000.00	11,186.28				11,186.28				
08-52	Ocean Grove Storm Water Management Project - Phase V	12/01/08	350,000.00									
09-20	Bradley Park Pedestrian and ADA Accessibility Project	05/11/09	500,000.00	11,430.66	\$ 23,817.50			452.37				34,795.79
09-27	Ocean Grove Drainage Project - Broadway Area	06/22/09	375,000.00			18,793.73		2,671.25	16,122.48			
09-34	Acquisition and Payment of Purchase Price of Real Property Designated as Block 7013, Lot 11	08/24/09	550,000.00		49,496.26	15.00		46,422.40	3,088.86			
09-35	Acquisition and Installation of Various Equipment	08/24/09	200,000.00			7,860.00			7,860.00			
09-36	Acquisition of Various Vehicles and Equipment for the Department of Public Works and the Senior Citizens Center	08/24/09	1,000,000.00	36,043.38		474,770.30		344,676.00	2,457.30			163,680.38
10-10	Renovations to the Senior Center	04/26/10	950,000.00		14,889.64	9,380.18		2,452.37	9,380.18			12,437.27
11-02	Various Improvements to the Senior Center	01/24/11	600,000.00		22,055.09	39,401.50		31,770.07	27,330.00			2,356.52
11-04	South Riverside Drive Flood Mitigation - Phase I	01/24/11	700,000.00			8,605.80		8,605.80				
11-05	Concourse/Seaview Island Flood Mitigation	01/24/11	650,000.00	436,005.95	209,353.00			2,222.37	30,480.00			612,656.58
11-06	Acquisition of Property - Block 217, Lot 58	01/24/11	300,000.00		43,519.51			1,952.37				41,567.14
11-19	Various Roadway Improvements	04/11/11	600,000.00	252,515.07	304,000.00	3,487.50		559,837.32	165.25			
11-24	Wesley Lake Wall Reconstruction - Phase II	04/25/11	350,000.00	227,779.51	95,000.00	18,338.35		17,137.37	323,980.49			
11-25	Various Roadway Improvements	04/25/11	400,000.00		109,709.19	117,098.52		203,896.51	1,000.00			21,911.20
12-07	Various Improvements to Municipal Buildings & Facilities	03/26/12	350,000.00		162,309.43	182,763.38		262,952.04	40,778.27			41,342.50
12-08	Various 2012 Park and Playground Improvements	03/26/12	325,000.00		9,576.68	214,904.00		224,480.68				
12-15	Acquisition of Various Equipment	06/11/12	100,000.00		52,101.93	23,000.00		32,366.37				42,735.56
12-16	Acquisition of Various Equipment and Vehicles	06/11/12	300,000.00		76,389.48	222,778.00		299,167.48				
12-17	Various Improvements to Parks and Facilities	06/11/12	250,000.00		194,772.93	54,394.55		60,646.92				188,520.56
12-24	Acquisition of Equipment Associated with the Implementation of a Single Stream Recycling Program	07/23/12	1,100,000.00	53,717.97	1,045,000.00			1,086,906.87				11,811.10

Sheet 35a

SHEET 35a

NEPTUNE TOWN SHIP

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

Ordinance Number	Improvement Description	Date	Amount	Balance Dec. 31, 2012		Increased by 2013		Decreased by			Balance Dec. 31, 2013	
				Funded	Unfunded	Reserve for Encumbrances	Authorizations	Paid	Reserve for Encumbrances	Canceled	Funded	Unfunded
13-13	Various 2013 Improvements to Parks and Other Township Facilities, Including Improvements to Jumping Brook Ballfields	04/08/13	\$ 390,000.00				\$ 390,000.00	\$ 18,125.37	21,225.00		\$ 217,649.63	\$ 133,000
13-14	Various 2013 Roadway and Drainage Improvements	04/08/13	1,500,000.00				1,500,000.00	19,890.30	39,136.88		252,237.82	1,188,735
13-23	Emergency Watershed Protection Measures Program, Including Wesley and Fletcher Basins	08/12/13	1,500,000.00				1,500,000.00	32,493.37	1,201,753.61			265,753
13-27	Acquisition and the Payment of the Purchase Price of Real Property Being Designated as Block 173, Lot 31.01 on the Official Tax Map of the Township of Neptune and Various Improvements Thereof	08/12/13	120,000.00				120,000.00	86,041.37	3,200.00			30,758
13-28	Pedestrian/Bicycle Lane Transportation Enhancement Project	08/12/13	700,000.00				700,000.00	7,915.85	40,361.50		531,722.65	120,000
13-39	Implementation of the Energy Efficiency Improvement Program and the Boiler Replacement Project	10/10/13	750,000.00				750,000.00	625.00	51,915.00			697,460
13-40	Demolition of the Welsh Farms Property	10/10/13	200,000.00				200,000.00	4,605.00	187,091.24			8,303
				<u>\$ 1,761,700.37</u>	<u>\$ 2,460,276.43</u>	<u>\$ 1,683,543.23</u>	<u>\$ 5,160,000.00</u>	<u>\$ 3,623,909.01</u>	<u>\$ 2,390,342.73</u>	<u>\$ 93,117.73</u>	<u>\$ 2,514,140.15</u>	<u>\$ 2,444,010</u>

Sheet 35B

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*The full amount of the 2013 appropriation should be transferred to this account unless the balance of the appropriation is 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
13-13 Various Improvements to Parks and Other				
Twsp. Facilities, Including Jumping Brook Ballfields	390,000.00	133,000.00	7,000.00	7,000.00
13-14 Various 2013 Roadway and Drainage Imp.	1,500,000.00	1,188,735.00	62,565.00	62,565.00
13-23 Emergency Watershed Protection Program				
Including Wesley and Fletcher Basins	1,500,000.00	359,100.00	18,900.00	18,900.00
13-27 Acquisition of Block 173, Lot 31.01 and Imp.	120,000.00	114,000.00	6,000.00	6,000.00
13-28 Pedestrian/Bicycle Lane Trans Enhancement Proj.	700,000.00	120,000.00	-	-
13-39 Implementation of the Energy Efficiency Imp.				
Program and the Boiler Replacement Project	750,000.00	712,500.00	37,500.00	37,500.00
13-40 Demolition of the Welsh Farms Property	200,000.00	190,000.00	10,000.00	10,000.00
Total 80032-00	5,160,000.00	2,817,335.00	141,965.00	141,965.00

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	XX	270,293.12	
Premium on Sale of Bonds		XXXXXXXXXX	XX	4,968.09	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	XX	93,117.73	
Premium on Sale of Bond Anticipation Notes				7,615.57	
Transfer to Trust Fund		2,637.05			
Appropriated to Finance Improvement Authorizations	80029-02			XXXXXXXXXX	XX
Appropriated to 2013 Budget Revenue	80029-03	200,000.00		XXXXXXXXXX	XX
Balance December 31, 2013	80029-04	173,357.46		XXXXXXXXXX	XX
		375,994.51		375,994.51	

BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2014 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT

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

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

- A.
1. Total Tax Levy for the Year 2013 was \$ 74,538,698.29
 2. Amount of Item 1 Collected in 2013 (*) \$ 73,151,035.70
 3. Seventy (70) percent of Item 1 \$ 52,177,088.80

(*) Including prepayments and overpayments applied.

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

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

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

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

E.	<u>Unpaid</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ <u>55,057.29</u>	\$ <u>55,057.29</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ <u>40,373.50</u>	\$ <u>40,373.50</u>

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

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

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

Sheet 43

SCHEDULE OF WATER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		
Rents	91303-		
Fire Hydrant Service	91304-		
Miscellaneous	91305-		
N/A			
Added by N.J.S. 40A:4-87: (List)	XXXXXXX XX	XXXXXXX XX	XXXXXXX XX
Subtotal			
Deficit (General Budget) **	91306-		
	91307-		

**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			XXXXXXX	XX
Adopted Budget				
Added by N.J.S. 40A:4-87				
Emergency				
Total Appropriations				
Add: Overexpenditures (See Footnote)				
Total Appropriations and Overexpenditures				
Deduct Expenditures:				
Paid or Charged				
Reserved				
Surplus (General Budget) **				
Total Expenditures				
Unexpended Balance Canceled (See Footnote)				

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

SECTION 2:

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

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

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

RESULTS OF 2013 OPERATIONS - WATER UTILITY

N/A	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXXX	XX		
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXXX	XX
			XXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXXX	XX

*See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2013	XXXXXXX	XX		
Excess in Results of 2013 Operations	XXXXXXX	XX		
Amount Appropriated in 2013 Budget - Cash			XXXXXXX	XX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXX	XX
Balance December 31, 2013			XXXXXXX	XX

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

Cash				
Investments				
Interfund Accounts Receivable				
Subtotal				
Deduct Cash Liabilities Marked with "C" on Trial Balance				
Operating Surplus Cash or (Deficit in Operating Surplus Cash)				
Other Assets Pledged to Operating Surplus*				
Deferred Charges #				
Operating Deficit #				
Total Other Assets				

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

* In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		\$ _____
Increased by:		
Water Rents Levied		\$ _____
Decreased by: N/A		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2013		\$ _____

SCHEDULE OF WATER UTILITY LIENS

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

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

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for 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**

N/A	Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Bond Maturities - Assessment Bonds					\$
2014 Interest on Bonds *					\$
WATER UTILITY CAPITAL BONDS					
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Bond Maturities - Capital Bonds					\$
2014 Interest on Bonds *					\$

INTEREST ON BONDS - WATER UTILITY BUDGET

2013 Interest on Bonds (*Items)	\$
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 BONDS ISSUED DURING 2013

Purpose	2014 Maturity		Amount Issued		Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
WATER UTILITY _____ LOAN**

N/A	Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Loan Maturities					\$
2014 Interest on Loans *					\$
WATER UTILITY _____ LOAN					
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Loan Maturities					\$
2014 Interest on Loans *					\$

INTEREST ON LOANS - WATER UTILITY BUDGET

2014 Interest on Loans (*Items)	\$
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

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

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2013		Date of Maturity		Rate of Interest		2014 Budget Requirement				
											For Principal		For Interest **		
1.															
2.															
3.	N/A														
4.															
5.															
6.															
7.															
8.															
9.															
10.															

Sheet 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	\$
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2014	\$
Required Appropriation - 2014	\$

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Sheet 51

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 51a

(Do not crowd - add additional sheets)

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

N/A	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX		
Received from 2013 Budget Appropriation *	XXXXXX	XX		
	XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2013			XXXXXX	XX

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

POST CLOSING

TRIAL BALANCE - SEWER UTILITY OPERATING FUND

AS AT DECEMBER 31, 2013

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
OPERATING FUND:		
Cash	2,875,920.99	
Change Fund	200.00	
	2,876,120.99	
Receivables Offset with Full Reserves:		
Consumer Accounts Receivable	524,909.99	
Sewer Liens Receivable	8,614.46	
	533,524.45	
Deferred Charges:		
Special Emergency	360,000.00	
Cash Liabilities:		
Accounts Payable		4,204.00
Appropriation Reserves		685,382.89
Encumbrances Payable		132,789.93
Accrued Interest on Bonds		12,934.81
Accrued Interest on Notes		3,361.58
Accrued Interest on Loans		5,000.00
Sewer Overpayments		11,651.67
Special Emergency Notes Payable		365,000.00
		1,220,324.88
		C
Reserve for Receivables		533,524.45
Special Emergency Notes Payable		360,000.00
Fund Balance		1,655,796.11
TOTALS	3,769,645.44	3,769,645.44

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - SEWER UTILITY CAPITAL FUND
 AS AT DECEMBER 31, 2013
OPERATING AND CAPITAL SECTIONS
 (Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
CAPITAL FUND:		
Cash	1,113,914.59	
Fixed Capital	16,087,653.88	
Fixed Capital Authorized and Uncompleted	6,190,497.11	
Contribution Receivable	307,000.00	
Interfund - General Capital Fund	1,956.63	
EITF Loan Payable		1,071,203.43
Serial Bonds		2,352,000.00
Bond Anticipation Notes		1,131,000.00
Encumbrances Payable		32,894.96
Improvement Authorizations:		
Funded		525,938.74
Unfunded		411,385.44
Capital Improvement Fund		139,258.25
Reserve for Amortization		15,439,165.36
Reserve for Deferred Amortization		2,277,407.20
Reserve for Debt Service		235.02
Reserve for Contribution Receivable		307,000.00
Reserve for Due from State NJEIT		7,125.00
Capital Fund Surplus		6,408.81
Estimated Proceeds Bonds and Notes Authorized But Not Issued	250.00	
Proceeds Bonds and Notes Authorized But Not Issued		250.00
TOTALS	23,701,272.21	23,701,272.21

(Do not crowd - add additional sheets)

**ANALYSIS OF _____ UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGGED TO LIABILITIES AND SURPLUS**

Sheet 57

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

SCHEDULE OF SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 01	86,600.00	86,600.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02			
Sewer Rents	5,400,000.00	5,483,989.76	83,989.76
Interest on Rents	45,000.00	47,249.82	2,249.82
Interest on Investments	10,000.00	9,860.49	(139.51)
Contract - Ocean Grove Sewerage Authority	82,000.00	67,994.46	(14,005.54)
Contract - Tinton Falls	840,000.00	788,420.00	(51,580.00)
Contract - Borough of Neptune City	20,000.00		(20,000.00)
Contract - Township of Wall	50,000.00	50,000.00	
Penn Station - OSGA Obligation	36,000.00	52,266.64	16,266.64
FEMA Disaster Assistance-Hurricane Sandy	140,000.00	140,000.00	
Added by N.J.S. 40A:4-87 (List)	XXXXXX XX	XXXXXX XX	XXXXXX XX
Subtotal	6,709,600.00	6,726,381.17	16,781.17
Deficit (General Budget) ** 07			
08	6,709,600.00	6,726,381.17	16,781.17

**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:		XXXXXX	XX
Adopted Budget		6,709,600.00	
Added by N.J.S. 40A:4-87			
Emergency			
Total Appropriations		6,709,600.00	
Add: Overexpenditures (See Footnote)			
Total Appropriations and Overexpenditures		6,709,600.00	
Deduct Expenditures:			
Paid or Charged	6,019,355.48		
Reserved	685,382.89		
Surplus (General Budget) **			
Total Expenditures		6,704,738.37	
Unexpended Balance Canceled (See Footnote)		4,861.63	

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 BALANCE CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Over expenditures" 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 Water-Sewer Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)			
N/A			
Total Revenue Realized			
Expenditures:	XXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2013 Operation" ("Excess in Operations" - Sheet 60)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2013 Operation" ("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 Water-Sewer _____ Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	627,478.76		
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None		
* Excess (Revenue Realized)			627,478.76

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

RESULTS OF 2013 OPERATIONS SEWER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXX	XX	16,781.17	
Unexpended Balances of Appropriations	XXXXXXX	XX	4,861.63	
Miscellaneous Revenue Not Anticipated	XXXXXXX	XX	79,904.68	
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXXX	XX	627,478.76	
Deficit in Anticipated Revenue			XXXXXXX	XX
Refunds			XXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXX	XX		
Excess in Operations - to Operating Surplus	729,026.24		XXXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	729,026.24		729,026.24	

OPERATING SURPLUS - SEWER UTILITY

	Debit		Credit	
Balance January 1, 2013	XXXXXXX	XX	1,013,369.87	
Excess in Results of 2013 Operations	XXXXXXX	XX	729,026.24	
Amount Appropriated in 2013 Budget - Cash	86,600.00		XXXXXXX	XX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXX	XX
Balance December 31, 2013	1,655,796.11		XXXXXXX	XX
	1,742,396.11		1,742,396.11	

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

Cash	2,876,120.99	
Investments		
Interfund Accounts Receivable		
Subtotal	2,876,120.99	
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,220,324.88	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,655,796.11	
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET	1,655,796.11	

* 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>388,716.93</u>
Increased by:		
Sewer Rents Levied		\$ <u>5,622,661.15</u>
Decreased by:		
Collections	\$ <u>5,463,588.89</u>	
Overpayments applied	\$ <u>20,400.87</u>	
Transfer to Sewer Liens	\$ <u>2,478.33</u>	
Other	\$ _____	
		\$ <u>5,486,468.09</u>
Balance December 31, 2013		\$ <u>524,909.99</u>

SCHEDULE OF SEWER LIENS

Balance December 31, 2012		\$ <u>6,136.13</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>2,478.33</u>	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ <u>2,478.33</u>
Decreased by:		
Collections	\$ _____	
Other	\$ _____	\$ <u>0.00</u>
Balance December 31, 2013		\$ <u>8,614.46</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>	<u>Amount Dec. 31, 2012 per Audit Report</u>	<u>Amount in 2013 Budget</u>	<u>Amount Resulting from 2013</u>	<u>Balance as at Dec. 31, 2013</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. N/A	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	NONE	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	NONE	_____	\$ _____	_____
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	XXXXXX	XX			
Issued	XXXXXX	XX			
N/A					
Paid			XXXXXX	XX	
Outstanding December 31, 2013	-		XXXXXX	XX	
	-		-		
2014 Bond Maturities - Assessment Bonds					\$
2014 Interest on Bonds *			\$		

SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2013	XXXXXX	XX	2,737,000.00		
Issued	XXXXXX	XX			
Paid	385,000.00		XXXXXX	XX	
Refunded			XXXXXX	XX	
Outstanding December 31, 2013	2,352,000.00		XXXXXX	XX	
	2,737,000.00		2,737,000.00		
2014 Bond Maturities - Capital Bonds					\$ 296,000.00
2014 Interest on Bonds *			\$ 106,455.50		

INTEREST ON BONDS - SEWER UTILITY BUDGET

2014 Interest on Bonds (*Items)	\$ 106,455.50	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 12,934.81	
Subtotal	\$ 93,520.69	
Add: Interest to be Accrued as of 12/31/2014	\$ 10,161.46	
Required Appropriation 2014	\$ 103,682.15	

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
		N/A		
Total				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR LOANS
SEWER UTILITY NJEITF LOANS**

	Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	XXXXXXX	XX	1,130,341.13		
Issued	XXXXXXX	XX			
Paid	59,137.70		XXXXXXX	XX	
Outstanding December 31, 2013	1,071,203.43		XXXXXXX	XX	
	1,130,341.13		1,130,341.13		
2014 Loan Maturities					\$
2014 Interest on Loans *			\$	12,000.00	
					59,137.70

SEWER UTILITY LOAN

Outstanding January 1, 2013	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2013			XXXXXXX	XX	
2014 Loan Maturities					\$
2014 Interest on Loans *			\$		

INTEREST ON LOANS - SEWER UTILITY BUDGET

2014 Interest on Loans (*Items)	\$	12,000.00	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$	5,000.00	
Subtotal	\$	7,000.00	
Add: Interest to be Accrued as of 12/31/2014	\$	4,791.67	
Required Appropriation 2014	\$		11,791.67

LIST OF LOANS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2013		Date of Maturity		Rate of Interest		2014 Budget Requirement	
											For Principal	For Interest **
1. 08-51/09-21 Upgrades to the Penn. Ave. Pumping Station	300,000.00		09/15/11		300,000.00		09/13/13		1.00%	5,084.75	2,991.67	
2. 09-37 Acquisition of Vehicles and Equipment	166,000.00		09/15/11		166,000.00		09/13/13		1.00%	18,444.44	1,655.39	
3. 12-14 Various Sewer Utility Improvements and												
4. Acquisition of Utility Truck	665,000.00		09/14/13		665,000.00		09/13/13		1.00%		6,631.53	
5.												
6.												
7.												
8.												
9.												
Totals	1,131,000.00				1,131,000.00					18,444.44	11,278.59	

Sheet 64

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

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

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

All notes with an original date of issue of 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 -	UTILITY BUDGET
2014 Interest on Notes	\$ 11,278.59
Less: Interest Accrued to 12/31/2013 Trial Balance)	\$ 3,361.58
Subtotal	\$ 7,917.01
Add: Interest to be Accrued as of 12/31/2014	\$ 5,000.00
Required Appropriation - 2014	\$ 12,917.01

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Sheet 65

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013		2014 Budget Requirement			
			For Principal		For Interest/Fees	
1. MCIA Equipment Lease	422,160.00		82,040.00		16,859.17	
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total	422,160.00		82,040.00		16,859.17	

80051-01

80051-02

Sheet 65a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Ordinance Number	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2012		Increased by	Decreased by		Balance Dec. 31, 2013								
				Funded	Unfunded	Prior Year Encumbrances	Paid or Charged	Reserve for Encumbrances	Funded	Unfunded							
98-35	Phase II Rehabilitation/Infiltration and Inflow Program, Improvements to Hillside and Beverly Pump Stations	09-28-98	\$ 1,000,000.00	\$	18.01				\$	18.01							
99-51/ 00-17	Construction and Reconstruction of Various Sewer Lines, Stations, Facilities and Related Assets	10-18-99 04-24-00	1,000,000.00		21.41					21.41							
01-25	Reconstruction of Gables Area Sanitary Sewer System Phase I	05-29-01	750,000.00		1,205.55					1,205.55							
03-15	Various Improvements to Sanitary Sewer System	03-10-03	761,274.83														
04-31	Improvements to PA Station and Equipment Purchases	07-26-04	865,000.00		99,529.82		\$	99,529.82									
05-25	Gables Area Sanitary Sewer Project - Phase II	06-13-05	500,000.00		95,425.20			95,425.20									
06-07	Sanitary Sewer Main System Construction	02-13-06	500,000.00		22,294.04			22,294.04									
06-35	Improvements to Sanitary Sewer Infrastructure	07-10-06	300,000.00			\$	189,995.14	188,178.14	\$	1,817.00							
07-41	Gables Area Sanitary Sewer System Replacement Project - Phase III	06-25-07	550,000.00		547,320.50			22,626.73		524,693.77							
08-51	Upgrades to the Pennsylvania Avenue Sanitary Sewer Pumping Station	12-22-08 06-22-09	1,000,000.00 3,507,000.00			\$	130,907.30	69,718.53		167,867.36							
09-37	Acquisition of Various Vehicles and Equipment for the Sewer Utility	08-24-09	175,000.00		374.51		131,613.00	131,987.51									
12-14	Various Sewer Utility Improvements	06-11-12	700,000.00				59,665.00	289,462.55		31,077.96							
				\$	<u>765,814.53</u>	\$	<u>770,784.29</u>	\$	<u>450,991.67</u>	\$	<u>1,017,371.35</u>	\$	<u>32,894.96</u>	\$	<u>525,938.74</u>	\$	<u>411,385.44</u>

SHEET 66

SHEET 66

NEPTUNE TOWNSHIP

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance January 1, 2013	80031-01	XXXXXX	XX	114,258.25	
Received from 2013 Budget Appropriation *	80031-02	XXXXXX	XX	25,000.00	
		XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXX	XX		
Reserve for Preliminary Expenses Cancelled					
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXX	XX	XXXXXX	XX
				XXXXXX	XX
				XXXXXX	XX
				XXXXXX	XX
				XXXXXX	XX
				XXXXXX	XX
				XXXXXX	XX
				XXXXXX	XX
				XXXXXX	XX
Appropriated to Finance Improvement Authorizations	80031-04			XXXXXX	XX
				XXXXXX	XX
Balance December 31, 2013		139,258.25		XXXXXX	XX
		139,258.25		139,258.25	

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit		Credit	
Balance January 1, 2013		XXXXXX	XX		
Received from 2013 Budget Appropriation *		XXXXXX	XX		
Received from 2013 Emergency Appropriation *		XXXXXX	XX		
N/A					
Appropriated to Finance Improvement Authorizations				XXXXXX	XX
				XXXXXX	XX
Balance December 31, 2013				XXXXXX	XX

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

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

POST CLOSING
TRIAL BALANCE - MARINA UTILITY CAPITAL FUND
AS AT DECEMBER 31, 2013
CAPITAL SECTION

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

Title of Account	Debit	Credit
CAPITAL FUND:		
Cash	803,181.15	
Fixed Capital Authorized and Uncompleted	7,155,000.00	
Fixed Capital	300,000.00	
Grants Receivable	600,000.00	
Interfund - Current Fund		100,000.00
Interfund - General Capital Fund		259,944.57
Interfund-Marina Utility Fund		365,000.00
Improvement Authorizations Unfunded		574,079.34
Encumbrances Payable		63,867.18
Serial Bonds Payable		606,000.00
Bond Anticipation Notes Payable		1,539,369.00
Reserve for Amortization		19,131.00
Deferred Reserve for Amortization		4,690,500.00
Capital Improvement Fund		30,500.00
Reserve for Grants Receivable		600,000.00
Fund Balance		9,790.06
Estimated Proceeds Bonds & Notes Authorized	600,000.00	XXXXXXXXXX XX
Bonds and Notes Authorized But Not Issued	XXXXXXXXXX XX	600,000.00
TOTAL	9,458,181.15	9,458,181.15

(Do not crowd - add additional sheets)

STATEMENT OF 2013 OPERATION

MARINA UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 Marina 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:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)			
N/A			
Total Revenue Realized			-
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation	-		
Cash Refund of Prior Year's Revenue	-		
Overexpenditure of Appropriation Reserves	-		
Total Expenditures	-		
Less: Deferred Charges Included In Above "Total Expenditures"	-		
Total Expenditures - As Adjusted			-
Excess			-
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2013 Operation" ("Excess in Operations" - Sheet 60)	-		
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2013 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)			N/A

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 _____ Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	33,882.99		
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"	NONE		
* Excess (Revenue Realized)			33,882.99

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

RESULTS OF 2013 OPERATIONS MARINA UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXX	XX	97,070.20	
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	21,143.60	
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXX	XX	33,882.99	
Deficit in Anticipated Revenue	45,181.14		XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus	106,915.65		XXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	152,096.79		152,096.79	

OPERATING SURPLUS - MARINA UTILITY

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX	133,314.77	
Excess in Results of 2013 Operations	XXXXXX	XX	106,915.65	
Amount Appropriated in 2013 Budget - Cash	50,745.00		XXXXXX	XX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2013	189,485.42		XXXXXX	XX
	240,230.42		240,230.42	

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

Cash			773,426.79
Grants Receivable			93.04
Interfund Accounts Receivable			365,000.00
Subtotal			1,138,519.83
Deduct Cash Liabilities Marked with "C" on Trial Balance			949,034.41
Operating Surplus Cash or (Deficit in Operating Surplus Cash)			189,485.42
*Other Assets Pledged to Operating Surplus			
Deferred Charges #			
Operating Deficit #			
Total Other Assets			-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET			189,485.42

* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

MARINA UTILITY FUND

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

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

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
N/A					
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Bond Maturities - Assessment Bonds					\$
2014 Interest on Bonds *					\$

MARINA UTILITY CAPITAL BONDS

Outstanding January 1, 2013	XXXXXX	XX	663,000.00		
Issued	XXXXXX	XX			
Paid	57,000.00		XXXXXX	XX	
Outstanding December 31, 2013	606,000.00		XXXXXX	XX	
	663,000.00		663,000.00		
2014 Bond Maturities - Capital Bonds					\$ 59,000.00
2014 Interest on Bonds *					\$ 29,385.00

INTEREST ON BONDS - MARINA UTILITY BUDGET

2014 Interest on Bonds (*Items)	\$ 29,385.00	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	\$ 2,448.75	
Subtotal	\$ 26,936.25	
Add: Interest to be Accrued as of 12/31/2014	\$ 2,202.92	
Required Appropriation 2014		\$ 29,139.17

LIST OF BONDS ISSUED DURING 2013

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
	N/A			

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2013	Date of Maturity	Rate of Interest	2014 Budget Requirement	
						For Principal	For Interest **
1. Ord.06-33/07-09 Acquisition of Marina Property and							
2. Various Improvements to Marina	4,560,000.00	11/10/06	40,000.00	09/13/14	1.00%	40,000.00	400.00
3. Ord.06-33/07-09 Acquisition of Marina Property and							
4. Various Improvements to Marina	240,000.00	11/09/07	233,000.00	09/13/14	1.00%	3,500.00	2,330.00
5. Ord.11-03 Various Improvements to Marina	285,000.00	01/24/11	280,869.00	09/13/14	1.00%	4,131.00	2,808.69
6. Ord.12-24 Various Improvements of Marina	85,500.00	09/14/12	85,500.00	09/13/14	1.00%		855.00
7. Ord. 13-18 Various Improvements to Marina	900,000.00	09/14/13	900,000.00	09/13/14	1.00%		9,000.00
8.							
9.							
10. Totals	6,070,500.00		1,539,369.00			47,631.00	15,393.69

Sheet 75

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 -	UTILITY BUDGET
2014 Interest on Notes	\$ 15,393.69
Less: Interest Accrued to 12/31/2013 Trial Balance)	\$ 4,575.35
Subtotal	\$ 10,818.34
Add: Interest to be Accrued as of 12/31/2014	\$ 5,000.00
Required Appropriation - 2014	\$ 15,818.34

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2013		2014 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2. MCIA Equipment Lease	409,298.00		68,066.00		16,931.81	
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total	409,298.00		68,066.00		16,931.81	

Sheet 75a

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2012 Unfunded	Increased by		Decreased by		Balance Dec. 31, 2012 Unfunded
					Reserve for Encumbrances	2013 Authorizations	Paid or Charged	Reserve for Encumbrances	
06-33/	Acquisition of Marina Property and	08-14-06	\$ 4,800,000.00						
07-19	Various Improvements	03-26-07	765,000.00	\$ 6.50			\$ 6.50		
11-03	Various Improvements	1-24-11	300,000.00						
12-18	Various Improvements	06-11-12	90,000.00	43,500.44	\$ 5,415.35		26,852.89	\$ 5,067.60	\$ 16,995.30
13-18	Various Improvements	05-13-13	1,500,000.00			\$ 1,500,000.00	884,116.38	58,799.58	557,084.04
				<u>\$ 43,506.94</u>	<u>\$ 5,415.35</u>	<u>\$ 1,500,000.00</u>	<u>\$ 910,975.77</u>	<u>\$ 63,867.18</u>	<u>\$ 574,079.34</u>

Sheet 76

Neptune Township

MARINA UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX	15,500.00	
Received from 2013 Budget Appropriation *	XXXXXX	XX	15,000.00	
	XXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XX	XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
			XXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2013	30,500.00		XXXXXX	XX
	30,500.00		30,500.00	

MARINA UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX		
Received from 2013 Budget Appropriation *	XXXXXX	XX		
Received from 2013 Emergency Appropriation *	XXXXXX	XX		
N/A				
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
			XXXXXX	XX
Balance December 31, 2013			XXXXXX	XX

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

MARINA UTILITY CAPITAL 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	
Ord. 13-18-Various Marina Utility Improvments	1,500,000.00		1,500,000.00					
	1,500,000.00		1,500,000.00					

MARINA UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit		Credit	
Balance January 1, 2013	XXXXXXX	XX	7,126.95	
Premium on Sale of Bonds	XXXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXXX	XX		
Premium on Sale of Notes	2,663.11			
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
Appropriated to 2013 Budget Revenue			XXXXXXX	XX
Balance December 31, 2013	9,790.06		XXXXXXX	XX
	12,453.17		7,126.95	