ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2013
(UNAUDITED)

POPULATION LAST CENSUS 5,897
NET VALUATION TAXABLE 2013 1,521,996,500
MUNICODE 1,327

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.

Borough of Manasquan, 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 Allen B. Shenkter

Title RMA

(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 not prepared 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, Joseph Delorio, am the Chief Financial Officer, License # N-0751, of the Borough of Manasquan, 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 210 E. Main St., Manasquan, New Jersey 08736

Phone Number (732) 223-9530

Fax Number (732) 223-5210

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 Borough of Manasquan as of December 31, 2013 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters came to my attention that caused me to belueve 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:

Allen B. Shechter
(Registered Municipal Accountant)

Alvino & Shechter, L.L.C.
(Firm Name)

110 Fortunato Place
(Address)

Neptune, New Jersey 07753
(Address)

(732) 922-4222
(Phone Number)

(732) 922-4533
(Fax Number

Certified by me

This 21st day of April

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: Albert P. Ratz

Signature: [signature]

Certificate #: 3363

Date: 4/23/14

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 an appropriation or levy "CAP" wavier.
10. The municipality will **not** apply for Extraordinary Aid for 2014.

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

Municipality: _____

Chief Financial Officer: _____

Signature: N/A

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: N/A

Certificate #: _____

Date: _____

21-6000820
Fed I.D. #

Borough of Manasquan
Municipality

Monmouth
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 12/31/2013

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 2,619,145.81	314,370.73	$ .00

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

X Single Audit

_____ Program Specific Audit

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

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

(1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Signature Of Chief Financial Officer

Sheet 1d

7/22/14
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 _____ of _____, County of _____ 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 _____

Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2013

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2014 and filed with the County Board of Taxation on January 10, 2014 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 1,555,731,800

SIGNATURE OF TAX ASSESSOR

Borough of Manasquan
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 Subtotaled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotaled

Title of Account	Debit		Credit		
Cash	7,030,631	04			
Taxes & Tax Title Liens Receivable	224,244	44			
Notes Receivable - General Capital	2,554,018	70			
Revenue Accounts Receivable	73,444	82			
Foreclosed Property	209,040	00			
Deferred Charges - Special Emergency	4,247,378	28			
Interfund - Due From Traffic Trust Fund	2,000	00			
Interfund - Due from Open Space Trust Fund	18,040	22			
Deferred School Taxes	2,012,340	00			
Prepaid Taxes			185,649	23	
Reserve for TTL Instalment Payments			9,628	64	
Reserve for LOSAP - Spending			5,539	82	
Appropriated Reserves - Private Donation			1,212	36	
Unappropriated Reserves - Private Donation			1,000	00	
Appropriation Reserves			659,201	42	
Spending Reserve - Special Emergency Sandy			795,889	46	
Due to State - S/C & Vets			14,441	14	
Added County Tax Payable			17,471	11	
Interfund - Due to Beach Operating Fund			278,511	18	
Interfund - Due to Miscellaneous Trust Fund			300	00	
Interfund - Due to Animal Control Trust Fund			17	00	
Interfund - Due to General Capital			108,844	05	
Interfund - Due to Water & Sewer Operating Fund			127,096	39	
Interfund - Due to Developers Escrow Fund			2,700	00	
Interfund - Due to Unemployment Trust Fund			12,807	86	
Interfund - Due to Fedeal & State Grants			51,442	07	
Special Emergency Note Payable			411,621	72	
School Tax Payable			4,530,181	50	
			7,213,554	95	"C"
Reserve for Receivables			526,769	48	
Special Emergency Note Payable			4,247,378	28	
Deferred School Taxes			2,012,340	00	
Fund Balance			2,371,094	79	
Totals	16,371,137	50	16,371,137	50	
Memo:					
Community Disaster Loan Procceds	875,000	00			
Deferred Community Disaster Loan Payable			875,000	00	

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2013

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

Title of Account	Debit		Credit	
	N/A			

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2*

AS AT DECEMBER 31, 2013

Title of Account	Debit		Credit	
	N/A			

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2013

Title of Account	Debit		Credit	
Federal & State Grants Receivable	30,138	36		
Interfund - Due from Current Fund	51,442	07		
Appropriated Reserves			67,433	70
Unappropriated Reserves			14,146	73
Totals	81,580	43	81,580	43

(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	
Miscellaneous Trust:				
Cash	84,398	63		
Interfund - Due from Current	300	00		
Interfund - Due to Manasquan Law Enforcement Fund			918	44
Reserve			83,780	19
	84,698	63	84,698	63
Street Openings:				
Cash	10,601	25		
Reserve			10,601	25
Animal Control:				
Cash	245	51		
Due from State of New Jersey	15	00		
Interfund - Due from Current	17	00		
Reserve			277	51
	277	51	277	51
Recreation Commission:				
Cash	381,601	67		
Reserve			381,607	67
Developers Bond:				
Cash	38,107	64		
Reserve			38,107	64
Developers Escrow:				
Cash	76,823	94		
Interfund - Due from Current	2,700	00		
Reserve			79,523	94
	79,523	94	79,523	94
Manasquan Law Enforcement:				
Cash	8,798	44		
Interfund - Due from Miscellaneous Trust Fund	918	44		
			9,716	88
Reserve	9,716	88	9,716	88
Manasquan Traffic Trust:				
Cash	4,819	07		
Interfund - Due to Tax Map			150	00
Interfund- Due toCurrent Fund			2,000	00
Resreve			2,669	07
	4,819	07	4,819	07

(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	
Assessment Trust:				
Assessments Receivable	5,759	36		
Interfund Due to General Capital			5,759	36
Municipal Community Alliance:				
Cash	3,323	59		
Reserve			3,323	59
Public Defender:				
Cash	5,598	94		
Reserve			5,598	94
Affordable Housing:				
Cash	230,218	44		
Reserve			230,218	44
Accumulated Leave:				
Cash	27,704	07		
Reserve			27,704	07
Municipal Open Space:				
Cash	480,822	30		
Interfund - Due from Current Fund			18,040	22
Reserve for Green Acres Grant			280,000	00
Reserve			182,782	08
	480,822	30	480,822	30
Junior Lifeguards:				
Cash	8,349	41		
Reserve			8,349	41

(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	
Municipal Tree Escrow:				
Cash	4,211	31		
Reserve			4,211	31
Tax Map:				
Cash	5,640	89		
Due from Traffic Trust	150	00		
Reserve			5,790	89
	5,790	89	5,790	89
Municipal Senior Citizens Org:				
Cash	8,653	90		
Reserve			8,653	90
Unemployment Trust:				
Cash	11,976	42		
Due from Payroll Service Provider	1,176	83		
Due From Payroll Agency	7,887	58		
Due from Current Fund	12,807	86		
Reserve			33,848	69
	33,848	69	33,848	69
Miscellaneous Trust II:				
Cash	3,200	55		
Reserve			3,200	55
Tourism:				
Cash	49,535	96		
Reserve			49,535	96

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2012:	(1)	$	2,000.00
		x	25%
	(2)	$	500.00
Municipal Public Defender Trust Cash Balance December 31, 2013:	(3)	$	5,598.94

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) = ... $ 3,098.94

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: Joseph Delorio

Signature:

Certificate #: N-0751

Date: 4/22/14

Schedule of Trust Fund Reserves

	Purpose	Amount Dec. 31, 2012 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2013
1.	Miscellaneous Trust	$ 57,704.83	$ 109,488.20	83,412.84	$ 83,780.19
2.	Street Opennings	5,901.02	9,011.88	4,311.65	10,601.25
3.	Animal Control	317.08	6,458.03	6,497.60	277.51
4.	Recreation Commisiion	376,653.46	147,027.08	142,078.87	381,601.67
5.	Developers Bond	41,522.78	41,347.42	44,762.56	38,107.64
6.	Developers Escrow	52,389.03	93,714.98	66,580.07	79,523.94
7.	Manasquan Law Enforcement	9,260.44	2,098.44	1,642.00	9,716.88
8.	Manasquan Traffic Trust	1,900.41	97,919.85	97,151.19	2,669.07
9.	Manasquan Community Alliance	1,654.96	2,003.17	334.54	3,323.59
10.	Public Defender	4,731.49	867.45	0.00	5,598.94
11.	Affordable Housing	252,911.20	58,740.77	81,433.53	230,218.44
12.	Accumulated Leave	10,518.26	43,319.89	26,134.08	27,704.07
13.	Municipal Open Space	457,249.64	76,752.58	351,220.14	182,782.08
14.	Junior Lifeguards	12,178.68	24,695.74	28,435.01	8,439.41
15.	Municipal Tree Escrow	2,656.58	1,554.73	0.00	4,211.31
16.	Tax Map	4,145.46	2,857.93	1,212.50	5,790.89
17.	Manasquan Senior Citizens Org	8,031.70	9,941.85	9,319.65	8,653.90
18.	Unemployment Trust	17,112.77	51,653.37	34,917.45	33,848.69
19.	Miscellaneous Trust II	4,869.15	7,058.92	8,727.52	3,200.55
20.	Tourism	41,023.81	46,346.65	37,834.50	49,535.96
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
	Totals:	$ 1,362,732.75	832,858.93	1,026,005.70	$ 1,169,585.98

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								Confirmed		Disbursements		Balance Dec. 31, 2013	
			Assessments and Liens		Current Budget											
Assessment Serial Bond Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities - Due to General Capital	15,200	09	33,371	38							23,930	65			5,759	36
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2013

Title of Account	Debit		Credit	
Est. Proceeds Bonds and Notes Authorized	3,061,002	97	XXXXXXXX	XX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	XX	3,061,002	97
State Aid Receivable	96,250	00		
Deferred Charges to Future Taxation - Funded	2,418,833	69		
Deferred Charges to Future Taxation - Unfunded	5,615,021	67		
Interfund - Due from Assessment Trust Fund	5,759	36		
Interfund - Due from Water & Sewer Capital Fund	475,642	40		
Interfund - Due from Current Fund	108,844	05		
Bond Anticipation Notes			2,554,018	70
Serial Bonds			423,000	00
Loans - N.J. Environmental Infrastructure			1,995,833	69
Improvement Authorizations - Funded			47,291	80
Improvement Authorizations - Unfunded			3,033,486	58
Fund Balance			666,720	40
Totals	11,781,354	14	11,781,354	14

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2013

	Cash				Less Checks		Cash Book	
	*On Hand		On Deposit		Outstanding		Balance	
Current	266,707	20	7,056,997	87	293,074	03	7,030,631	04
Trust - Assessment								
Trust - Animal Control			245	51			245	51
Trust - Tax Map			6,853	39	1,212	50	5,640	89
Capital - General								
Water & Sewer- Operating			690,942	69	244,940	33	446,002	36
Water & Sewer - Capital								
Beach - Operating	10,575	95	1,370,459	42			1,381,035	37
Trust - Senior Citizens Org			8,929	09	275	19	8,653	90
Public Assistance**								
Trust - Miscellaneous			87,798	63	3,400	00	84,398	63
Trust - Street Openings			11,101	25	500	00	10,601	25
Trust - Recreation Commission			383,468	22	1,866	55	381,601	67
Trust - Developers Bond			38,107	64			38,107	64
Trust - Developers Escrow			77,130	19	306	25	76,823	94
Trust - Law Enforcement			8,798	44			8,798	44
Trust- Traffic			4,819	07			4,819	07
Trust - Community Alliance			3,323	59			3,323	59
Trust - Public Defender			5,598	94			5,598	94
Trust - Affordable Housing			231,855	44	1,637	00	230,218	44
Trust - Accumulated Leave			27,704	07			27,704	07
Trust - Mun Open Space			480,822	30			480,822	30
Trust - Junior Lifeguards			9,329	41	890	00	8,439	41
Trust - Tree Escrow			4,211	31			4,211	31
Trust - Unemployment			11,976	42			11,976	42
Trust - Miscellaneous II			4,292	05	1,091	50	3,200	55
Trust - Tourism			50,084	05	548	09	49,535	96
Total	277,283	15	10,574,848	99	549,741	44	10,302,390	70

* - Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: Allen B. Shechter Title: RMA

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current:		
Provident Bank - #603003078	6,733,027	43
#603003108	182,157	73
#603003116	24,677	00
#603003124	117,135	71
Total	7,056,997	87
Trust - Animal Control:		
Provident Bank - #603003132	245	51
Trust - Tax Map:		
Provident Bank - #603005631	6,853	39
Water & Sewer - Operating:	690,942	69
Provident Bank - #603003086		
Trust - Senior Citizens Org:		
Manasquan Savings Bank - #197002638	8,929	09
Beach - Operating:		
Provident Bank - #603003094	1,370,459	42
Trust - Miscellaneous:		
Provident Bank - #603003175	87,798	63
Trust - Street Opennings:		
Provident Bank - #6603003221	11,101	25
Trust - Recreation Commission:		
Kearney Federal Savings - #0010000404	340,541	37
Provident Bank - #603003191	42,926	85
Total	383,468	22
Trust - Developers Bond:		
Provident Bank - #603003159	38,107	64

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

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Trust - Deveoplers Escrow:		
Provident Bank - #603003167	77,130	19
Trust - Law Enforcement:		
Provident Bank - #603003213	8,798	44
Trust - Traffic:		
Provident Bank - #603003248	4,819	07
Trust - Community Alliance:		
Provident Bank - #663901391	3,323	59
Trust - Public Defender:		
Provident Bank - #603003183	5,598	94
Trust - Affordable Housing:		
Provident Bank - #603003140	231,855	44
Trust - Accumulated Leave:		
Provident Bank - #603003590	27,704	07
Trust - Mun Open Space:		
Provident Bank - #603002756	480,822	30
Trust - Junior Lifeguards:		
Provident Bank - #603003515	9,329	41
Trust - Tree Escrow:		
Provident Bank - #603004279	4,211	31
Trust - Unemployment:		
Provident Bank - #603003256	11,976	42
Trust - Miscellaneous II:		
Provident Bank - #603005763	4,292	05
Trust - Tourism:		
Provident Bank - #603004678	50,084	05
Total	**10,574,848**	**99**

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

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2013		2013 Budget Revenue Realized		Received				Cancelled		Balance Dec. 31, 2013	
Municipal Alliance on Alcoholism & Drug Abuse	24,589	91	50,072	00	57,827	83					16,834	08
Recreational Trails Program	1,516	00									1,516	00
Hurricane Sandy National Emergency Grant - Workforce Dev	67,969	68			56,181	40					11,788	28
Totals	94,075	59	50,072	00	114,009	23					30,138	36

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013		Transferred from 2013 Budget Appropriations: Budget		Transferred from 2013 Budget Appropriations: Appropriation By 40A:4-87				Expended		Cancelled				Balance Dec. 31, 2013	
Drunk Driving Enforcement Fund	1,289	81							61	55					1,228	26
Alcohol Education Rehabilitation Fund	195	91													195	91
Alliance on Alcoholism & Drug Abuse	2,929	88	61,340	00	1,000	00			62,659	18					2,610	70
Body Armor Fund	2,943	86	1,988	62	2,440	81			1,650	00					5,723	29
Clean Communities Grant	8,771	68	15,155	56											23,927	24
Recreational Trails Program	706	00													706	00
Hurricane Sandy National Emergency Grant - Workforce Development	66,333	40							66,333	40						00
Recyling Tonage Grant	18,995	86	14,046	44											33,042	30

Sheet 11

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

Grant	Balance Jan. 1, 2013		Transferred from 2013 Budget Appropriations						Expended		Cancelled				Balance Dec. 31, 2013	
			Budget		Appropriation By 40A:4-87											
Totals	102,166	40	92,530	62	3,440	81			130,704	13					67,433	70

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2013		Transferred to 2013 Budget Appropriations: Budget		Transferred to 2013 Budget Appropriations: Appropriation By 40A:4-87				Received						Balance Dec. 31, 2013	
Recycling Tonage Grant	14,046	44	14,046	44					13,337	40					13,337	40
Body Armor Fund	1,988	62	1,988	62												00
Bullet Proof Vest Fund									809	33					809	33
Totals	16,035	06	16,035	06					14,146	73					14,146	73

*LOCAL DISTRICT SCHOOL TAX

		Debit		Credit	
Balance January 1, 2013		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85001-00	XXXXXXXX	XX	4,847,577	48
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013)	85002-00	XXXXXXXX	XX	2,012,340	00
Levy School Year July 31, 2013 - June 30, 2014		XXXXXXXX	XX	13,085,044	00
Levy Calendar Year 2013		XXXXXXXX	XX		
Paid		13,402,439	98	XXXXXXXX	XX
Balance December 31, 2013		XXXXXXXX	XX	XXXXXXXX	XX
School Tax Payable #	85003-00	4,530,181	50	XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85004-00	2,012,340	00	XXXXXXXX	XX
		19,944,961	48	19,944,961	48

* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		Debit		Credit	
Balance January 1, 2013	85045-00	XXXXXXXX	XX		00
2013 Levy	85105-00	XXXXXXXX	XX	76,099	82
Added - 2013				218	86
Added - 2012				6	48
Interest Earned		XXXXXXXX	XX		
Expenditures		76,325	16	XXXXXXXX	XX
Balance December 31, 2013	85046-00		00	XXXXXXXX	XX
		76,325	16	76,325	16

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

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

Must include unpaid requisitions

COUNTY TAXES PAYABLE

			Debit		Credit	
Balance January 1, 2013			XXXXXXXX	XX	XXXXXXXX	XX
County Taxes	80003-01		XXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-02		XXXXXXXX	XX	19,841	92
2013 Levy:			XXXXXXXX	XX	XXXXXXXX	XX
General County	80003-03		XXXXXXXX	XX	5,177,222	77
County Library	80003-04		XXXXXXXX	XX	332,208	58
County Health			XXXXXXXX	XX	103,214	96
County Open Space Preservation			XXXXXXXX	XX	287,367	93
Due County for Added and Omitted Taxes	80003-05	(2013)	XXXXXXXX	XX	16,983	40
Due County for Added and Omitted Taxes	80003-05	(2012)	XXXXXXXX	XX	487	71
Paid			5,919,856	16	XXXXXXXX	XX
Balance December 31, 2013			XXXXXXXX	XX	XXXXXXXX	XX
County Taxes					XXXXXXXX	XX
Due County for Added and Omitted Taxes			17,471	11	XXXXXXXX	XX
			5,937,327	27	5,937,327	27

SPECIAL DISTRICT TAXES

				Debit		Credit	
Balance January 1, 2013		80003-06		XXXXXXXX	XX		00
2013 Levy: (List Each Type of District Tax Separately - see Footnote)				XXXXXXXX	XX	XXXXXXXX	XX
Fire -	81108-00	727,810	00	XXXXXXXX	XX	XXXXXXXX	XX
Sewer -	81111-00			XXXXXXXX	XX	XXXXXXXX	XX
Water -	81112-00			XXXXXXXX	XX	XXXXXXXX	XX
Garbage -	81109-00			XXXXXXXX	XX	XXXXXXXX	XX
Open Space -	81105-00			XXXXXXXX	XX	XXXXXXXX	XX
				XXXXXXXX	XX	XXXXXXXX	XX
				XXXXXXXX	XX	XXXXXXXX	XX
Total 2013 Levy		80003-07		XXXXXXXX	XX	727,810	00
Paid		80003-08		727,810	00	XXXXXXXX	XX
Balance December 31, 2013		80003-09					
				727,810	00	727,810	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	XXXXXXXX	XX		
State Library Aid Received in 2013	80004-02	XXXXXXXX	XX		
Expended	80004-09	N/A		XXXXXXXX	XX
Balance December 31, 2013	80004-10				

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

Balance January 1, 2013	80004-03	XXXXXXXX	XX		
State Library Aid Received in 2013	80004-04	XXXXXXXX	XX		
Expended	80004-11	N/A		XXXXXXXX	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	XXXXXXXX	XX		
State Library Aid Received in 2013	80004-06	XXXXXXXX	XX	436	00
Expended	80004-13	436	00	XXXXXXXX	XX
Balance December 31, 2013	80004-14				
		436	00	436	00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2013	80004-07	XXXXXXXX	XX		
State Library Aid Received in 2013	80004-08	XXXXXXXX	XX		
Expended	80004-15	N/A		XXXXXXXX	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-	800,000	00	800,000	00		00
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-						
Miscellaneous Revenue Anticipated:		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXXX	XX
Adopted Budget		3,455,719	90	3,936,112	52	480,392	62
Added by N.J.S. 40A:4-87: (List on 17a)		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXXX	XX
		3,440	81	3,440	81		00
Total Miscellaneous Revenue Anticipated	80103-	3,459,160	71	3,939,553	33	480,392	62
Receipts from Delinquent Taxes	80104-	325,000	00	363,644	38	38,644	38
Amount to be Raised by Taxation:		XXXXXXXX	XX	XXXXXXXX	XX	XXXXXXXXX	XX
(a) Local Tax for Municipal Purposes	80105-	5,688,855	64	XXXXXXXX	XX	XXXXXXXXX	XX
(b) Addition to Local District School Tax	80106-			XXXXXXXX	XX	XXXXXXXXX	XX
Total Amount to be Raised by Taxation	80107-	5,688,855	64	6,230,384	74	541,529	10
		10,273,016	35	11,333,582	45	1,060,566	10

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit		Credit	
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXX	XX	25,247,578	57
Amount to be Raised by Taxation		XXXXXXXX	XX	XXXXXXXXX	XX
Local District School Tax	80109-00	13,085,044	00	XXXXXXXXX	XX
Regional School Tax	80119-00			XXXXXXXXX	XX
Regional High School Tax	80110-00			XXXXXXXXX	XX
County Taxes	80111-00	5,900,014	24	XXXXXXXXX	XX
Due County for Added and Omitted Taxes	80112-00	16,983	40	XXXXXXXXX	XX
Special District Taxes	80113-00	727,810	00	XXXXXXXXX	XX
Municipal Open Space Tax	80120-00	76,318	68	XXXXXXXXX	XX
Reserve for Uncollected Taxes	80114-00	XXXXXXXX	XX	788,976	49
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXX	XX		
Balance for Support of Municipal Budget (or)	80116-00	6,230,384	74	XXXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote)	80117-00			XXXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXX	XX		
		26,036,555	06	26,036,555	06

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

STATEMENT OF GENERAL BUDGET REVENUES 2013
(Continued)

MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87

Source	Budget		Realized		Excess or Deficit *	
Body Armor Fund	2,440	81	2,440	81		00
Municipal Alliance on Alcoholism & Drug Abuse	1,000	00	1,000	00		00
Total (Sheet 17)	3,440	81	3,440	81		00

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2013 Budget as Adopted		80012-01		10,269,575	54
2013 Budget - Added by N.J.S. 40A:4-87		80012-02		3,440	81
Appropriated for 2013 (Budget Statement Item 9)		80012-03		10,273,016	35
Appropriated for 2013 by Emergency Appropriation (Budget Statement Item 9)		80012-04		840,000	00
Total General Appropriations (Budget Statement Item 9)		80012-05		11,113,016	35
Add: Overexpenditures (see footnote)		80012-06			
Total Appropriations and Overexpenditures		80012-07		11,113,016	35
Deduct Expenditures:					
Paid or Charged [Budget Statement Item (L)]	80012-08	9,664,838	25		
Paid or Charged - Reserve for Uncollected Taxes	80012-09	788,976	49		
Reserved	80012-10	659,201	42		
Total Expenditures		80012-11		11,113,016	16
Unexpended Balances Canceled (see footnote)		80012-12			19

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				
0 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:	N/A			
Paid or Charged				
Reserved				
Total Expenditures				

RESULTS OF 2013 OPERATION

CURRENT FUND

		Debit		Credit	
Excess of anticipated Revenues:		XXXXXXXX	XX	XXXXXXXX	XX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXX	XX	480,392	62
Delinquent Tax Collections	80013-02	XXXXXXXX	XX	38,644	38
		XXXXXXXX	XX		
Required Collection of Current Taxes	80013-03	XXXXXXXX	XX	541,529	10
Unexpended Balances of 2013 Budget Appropriations	80013-04	XXXXXXXX	XX		19
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	XX	390,635	94
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	XX		
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	XX		
Sale of Municipal Assets		XXXXXXXX	XX		
Unexpended Balances of 2012 Appropriation Reserves	80013-05	XXXXXXXX	XX	113,971	10
Prior Years Interfunds Returned in 2013	80013-06	XXXXXXXX	XX		
Cancelled Reserve for Tax Map		XXXXXXXX	XX	1,122	00
		XXXXXXXX	XX		
		XXXXXXXX	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XX	XXXXXXXX	XX
Balance January 1, 2013	80013-07	2,012,340	00	XXXXXXXX	XX
Balance December 31, 2013	80013-08	XXXXXXXX	XX	2,012,340	00
Deficit in Anticipated Revenues:		XXXXXXXX	XX	XXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-09			XXXXXXXX	XX
Delinquent Tax Collections	80013-10			XXXXXXXX	XX
				XXXXXXXX	XX
Required Collection of Current Taxes	80013-11			XXXXXXXX	XX
Interfund Advances Originating in 2013	80013-12	18,040	22	XXXXXXXX	XX
Prior Year County Taxes		487	71	XXXXXXXX	XX
Prior Year Municipal Open Space Taxes		6	48	XXXXXXXX	XX
Prior Year Taxes		9,308	17		XX
Prior Year Revenue					
				XXXXXXXX	XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,538,452	75	XXXXXXXX	XX
		3,578,635	33	3,578,635	33

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized	
Administration Fee - Vets & S/C	1,435	00
Administration Fees - Traffic Control	3,000	00
Interest on Investments	6,796	28
Interest on Assessments	412	80
Insurance Refunds	49,262	95
Bench Memorials	1,305	00
Bounced Check Charge	240	00
Cable Right of Way	170,471	66
Copies & Video Tapes	74	42
Community Alliance	12,268	00
Duplicate Tax Bills	27	00
Encroachment License	2,974	57
Insurance Proceeds	9,998	41
Mailing Labels	150	00
Sale of Flags	150	00
Police Found Money	43	00
DMV State Fines	4,316	00
Police Reports	38	85
Rents	58,710	40
Registrar Fees	10,095	00
Prior Year Budget Reimbursements	2,100	00
Street Openings	50,053	00
Miscellaneous	63	00
Variance Lists	710	00
Winter Boat/Modular Home Storage	1,800	00
Voided Old Outstanding Checks	70	00
Scrap Metal & Junk Sales	2,437	60
Restitution	75	00
Reimbursed Appropriations	1,558	00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	$ 390,635	94

SURPLUS - CURRENT FUND
YEAR 2013

		Debit		Credit	
1. Balance January 1, 2013	80014-01	XXXXXXXX	XX	1,632,642	04
2.		XXXXXXXX	XX		
3. Excess Resulting from 2013 Operations	80014-02	XXXXXXXX	XX	1,538,452	75
4. Amount Appropriated in the 2013 Budget - Cash	80014-03	800,000	00	XXXXXXXX	XX
5. Amount Appropriated in the 2013 Budget - with Prior Written Consent of Director of Local Government Services	80014-04			XXXXXXXX	XX
6.				XXXXXXXX	XX
7. Balance December 31, 2013	80014-05	2,371,094	79	XXXXXXXX	XX
		3,171,094	79	3,171,094	79

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

Cash	80014-06		7,030,631	04
Investments	80014-07		2,554,018	70
Sub Total			9,584,649	74
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		7,213,554	95
Cash Surplus	80014-09		2,371,094	79
Deficit in Cash Surplus	80014-10			
Other Assets Pledged to Surplus: *				
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16			
Deferred Charges #	80014-12			
Cash Deficit #	80014-13			
Fed & State Aid Receivable				
IRS Levy Receivable				
Total Other Assets	80014-14			
	80014-15		2,371,094	79

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		82101-00	$ 24,762,884.65
or			
(Abstract of Ratables)		82113-00	$
2. Amount of Levy Special District Taxes		82102-00	$ 730,446.39
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.		82103-00	$
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		82104-00	$ 73,236.09
5a. Subtotal 2013 Levy	$ 25,566,567.13		
5b. Reductions due to tax appeals **	$		
5c. Total 2013 Tax Levy		82106-00	$ 25,566,567.13
6 Transferred to Tax Title Liens		82107-00	$ 0.00
7. Transferred to Foreclosed Property		82108-00	$
8. Remitted, Abated or Canceled		82109-00	$ 108,612.98
9. Discount Allowed		82110-00	$

10. Collected in Cash: In 2012	82121-00	$ 225,278.13	
In 2013*	82122-00	$ 24,949,187.43	
R.E.A.P. Revenue	82124-00	$	
State's Share of 2013 Senior Citizens and Veterans Deductions Allowed	82123-00	$ 73,113.01	
Total to Line 14	82111-00	$ 25,247,578.57	
11. Total Credits			$ 25,356,191.55
12. Amount Outstanding December 31, 2013		83120-00	$ 210,375.58

13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5c) is 98.75% (82112-00)

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	$
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$ N/A
To Current Taxes Realized in Cash (Sheet 17)	$

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).....$ _____

LESS: Proceeds from Accelerated Tax Sale..... _____

NET Cash Collected .....$ N/A

Line 5c (sheet 22) Total 2013 Tax Levy.....$ _____

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is..... _____ %

---

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....$ _____

LESS: Proceeds from Tax Levy Sale (excluding premium)..... _____

NET Cash Collected .....$ N/A

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	XXXXXXXX	XX	XXXXXXXX	XX
Due From State of New Jersey			XXXXXXXX	XX
Due To State of New Jersey	XXXXXXXX	XX	13,695	25
2. Sr. Citizens Deductions Per Tax Billings	6,000	00	XXXXXXXX	XX
3. Veterans Deductions Per Tax Billings	67,250	00	XXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector	500	00	XXXXXXXX	XX
5. Veterans Deductions Allowed By Tax Collector	500	00		
6 Veterans Deductions Disallowed By Tax Collector			250	00
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	XX	886	99
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	XXXXXXXX	XX	2,108	90
9. Received in Cash from State	XXXXXXXX	XX	71,750	00
10.				
11.				
12. Balance December 31, 2013	XXXXXXXX	XX	XXXXXXXX	XX
Due From State of New Jersey	XXXXXXXX	XX		
Due To State of New Jersey	14,441	14	XXXXXXXX	XX
	88,691	14	88,691	14

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

Line 2	6,000.00
Line 3	67,250.00
Line 4 & 5	1,000.00
Sub-Total	74,250.00
Less: Line 6 +7	1,136.99
To Item 10, Sheet 22	73,113.01

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

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

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

Signature of Tax Collector

License #

Date

BOROUGH OF MANASQUAN

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 2013 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Tax		80015-	11,513,299	55	XXXXXXXX	XX
2. Local District School Tax -	Actual	80016-			13,085,044	00
	Estimate**	80017-	13,587,490	00	XXXXXXXX	XX
3. Regional School District Tax -	Actual	80025-				
	Estimate*	80026-				XX
4. Regional High School Tax -	Actual	80018-				
School Budget	Estimate*	80019-			XXXXXXXX	XX
5. County Tax	Actual	80020-			5,917,485	35
	Estimate*	80021-	6,050,000	00	XXXXXXXX	XX
6. Special District Taxes	Actual	80022-	737,195	00	727,810	00
	Estimate*	80023-			XXXXXXXX	XX
7. Municipal Open Space Tax	Actual	80027-	77,786	59	76,325	16
	Estimate*	80028-			XXXXXXXX	XX
8. Total General Appropriations & Other Taxes		80024-01	31,965,771	14		
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5)		80024-02	6,106,595	54		
10. Cash Required from 2014 Taxes to Support Local Municipal Budget and Other Taxes		80024-03	25,859,175	60		
11. Amount of item 10 Divided by 97.75% [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	26,454,399	59		

Analysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above)	13,587,490	00
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)	6,050,000	00
Special District Tax (Amount Shown on Line 6 Above)	737,195	00
Municipal Open Space Tax (Amount Shown on Line 7 Above)	77,786	59
Tax in Local Municipal Budget	6,001,928	00
Total Amount (see Line 11)	26,454,399	59

* 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.

Safety

12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	595,223	99
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations		11,513,299	55
Item 12 - Appropriation: Reserve for Uncollected Taxes		595,223	99
Sub-Total		12,108,523	54
Less: Item 9 - Total Anticipated Revenues		6,106,595	54
Amount to be Raised by Taxation in Municipal Budget	80024-07	6,001,928	00

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) $ N/A

B. Reserve for Uncollected Taxes Exclusion
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)

2013 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. **Subtotal General Appropriations (item8(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						XXXXXXXX	XX
A. Taxes	83102-00	342,699	38	XXXXXXXX	XX	XXXXXXXX	XX
B. Tax Title Liens	83103-00	32,687	04	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		83110-00		2,126	82	XXXXXXXX	XX
5. Added Tax Title Liens		83111-00				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)	
B. Tax Title Liens - Transfers from Taxes		83107-00		(1)		XXXXXXXX	XX
7. Balance Before Cash Payments				XXXXXXXX	XX	377,513	24
8. Totals				377,513	24	377,513	24
9. Balance Brought Down				377,513	24	XXXXXXXX	XX
10. Collected:				XXXXXXXX	XX	363,644	38
A. Taxes	83116-00			XXXXXXXX	XX	XXXXXXXX	XX
B. Tax Title Liens	83117-00			XXXXXXXX	XX	XXXXXXXX	XX
11. Interest and Costs - 2013 Tax Sale		83118-00				XXXXXXXX	XX
12. 2013 Taxes Transferred to Liens		83119-00				XXXXXXXX	XX
13. 2013 Taxes		83123-00		210,375	58	XXXXXXXX	XX
14. Balance December 31, 2013				XXXXXXXX	XX	224,244	44
A. Taxes	83121-00	212,970	89	XXXXXXXX	XX	XXXXXXXX	XX
B. Tax Title Liens	83122-00	11,273	55	XXXXXXXX	XX	XXXXXXXX	XX
15. Totals				587,888	82	587,888	82

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 96.33%

17. Item No. 14 multiplied by percentage shown above is $ 216,014.67 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	209,040	00	XXXXXXXX	XX
2. Foreclosed or Deeded in 2013		XXXXXXXX	XX	XXXXXXXX	XX
3. Tax Title Liens	84103-00			XXXXXXXX	XX
4. Taxes Receivable	84104-00			XXXXXXXX	XX
5A.	84102-00			XXXXXXXX	XX
5B.	84105-00	XXXXXXXX	XX		
6. Adjustment to Assessed Valuation	84106-00			XXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXX	XX		
8. Sales		XXXXXXXX	XX	XXXXXXXX	XX
9. Cash *	84109-00	XXXXXXXX	XX		
10. Contract	84110-00	XXXXXXXX	XX		
11. Mortgage	84111-00	XXXXXXXX	XX		
12. Loss on Sales	84112-00	XXXXXXXX	XX		
13. Gain on Sales	84113-00			XXXXXXXX	XX
14. Balance December 31, 2013	84114-00	XXXXXXXX	XX	209,040	00
		209,040	00	209,040	00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: $ _____

* Total Cash Collected in 2013 (84125-00)

Realized in 2013 Budget _____

To Results of Operation (Sheet 19) _____

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

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

Caused By	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1. Emergency Authorization - Municipal*	$	$	$	$
2. Emergency Authorizations - Schools	$	$	$	$
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

Date	Purpose	Amount
1.		$
2.		$
3.	N/A	$
4.		$
5.		$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized		Not Less Than 1/5 of Amount Authorized*		Balance Dec. 31, 2012		REDUCED IN 2013 By 2013 Budget		REDUCED IN 2013 Canceled by Resolution		Balance Dec. 31, 2013	
11/19/12	Hurricane Sandy	900,977	40										
12/03/12	Hurricane Sandy	2,223,745	44										
12/17/12	Hurricane Sandy	264,500	00										
12/27/12	Hurricane Sandy	1,080,000	00										
02/09/13	Hurricane Sandy	190,000	00										
06/03/13	Hurricane Sandy	650,000	00										
	Total Hurricane Sandy	5,309,222	84	1,061,844	57	4,469,222	84	1,061,844	56		00	4,247,378	28
	Totals	10,618,444	168	1,061,844	57	4,469,922	84	1,061,844	56		00	4,247,378	28
								80025-00		80026-00			

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:4-53 et seq. and are recorded on this page

Chief Financial Officer

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

N.J.S. 40A:4-55.1, 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						
					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		2013 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	XX	555,000	00	
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03	132,000	00	XXXXXXXX	XX	
Outstanding December 31, 2013	80033-04	423,000	00	XXXXXXXX	XX	
		555,000	00	555,000	00	
2014 Bond Maturities - General Capital Bonds				80033-05	$	137,000.00
2014 Interest on Bonds *		80033-06	$	21,150	00	
ASSESSMENT SERIAL BONDS						
Outstanding January 1, 2013	80033-07	XXXXXXXX	XX			
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09			XXXXXXXX	XX	
		N/A				
Outstanding December 31, 2013	80033-10			XXXXXXXX	XX	
2014 Bond Maturities - Assessment Bonds				80033-11	$	
2014 Interest on Bonds *		80033-12	$			
Total "Interest on Bonds - Debt Service" (*Items)				80033-13	$	

LIST OF BONDS ISSUED DURING 2013

Purpose	2012 Maturity		Amount Issued		Date of Issue	Interest Rate
	N/A					
Total						
	80033-14		80033-15			

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

(COUNTY) (MUNICIPAL) NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE LOAN

		Debit		Credit		2014 Debt Service
Outstanding January 1, 2013	80033-01	XXXXXXXX	XX	$ 2,144,724	76	
Issued	80033-02	XXXXXXXX	XX			
Paid	80033-03	$ 148,891	07	XXXXXXXX	XX	
Outstanding December 31, 2013	80033-04	$ 1,995,833	69	XXXXXXXX	XX	
		$ 2,144,724	76	$ 2,144,724	76	
2014 Loan Maturities (Open Space Trust Fund)				80033-05	$	159,833.60
2014 Interest on Loans (Open Space Trust Fund)				80033-06	$	25,537.50
Total 2014 Debt Service for New Jersey Environmental Infrastructure Loan				80033-13	$	185,371.10

_____ LOAN

Outstanding January 1, 2013	80033-07	XXXXXXXX	XX			
Issued	80033-08	XXXXXXXX	XX			
Paid	80033-09			XXXXXXXX	XX	
		N/A				
Outstanding December 31, 2013	80033-10			XXXXXXXX	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	XXXXXXXX	XX			
Paid	80034-02			XXXXXXXX	XX	
		N/A				
Outstanding December 31, 2013	80034-03			XXXXXXXX	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	XXXXXXXX	XX			
Issued	80034-07	XXXXXXXX	XX			
Paid	80034-08			XXXXXXXX	XX	
		N/A				
Outstanding December 31, 2013	80034-09			XXXXXXXX	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-						

2013 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2013	2014 Interest Requirement
1. Emergency Notes	80036-	$	$
2. Special Emergency Notes	80037-	$ 4,659,000.00	$ 33,544.80
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 For Principal		2014 Budget Requirement For Interest **		Interest Computed to (Insert Date)
1. #1881 - Renovate Coast Gurad Building	250,000	00	12/27/2004	31,250	00	12/30/2014	*	31,250	00	-		-
2. #1880 - Ofiice Equipment	100,000	00	12/27/2006	28,565	70	12/30/2014	*	14,287	15	-		-
3. #1966 - Glimmer Glass Drainage Improvement	617,500	00	12/28/2007	245,890	00	12/30/2014	*	81,965	00	-		-
4. #1988 - Purchase Dump Truck	118,750	00	12/28/2007	50,890	00	12/30/2014	*	16,965	00	-		-
5. #2000 - Bulkhead & Playground Equipment	356,250	00	12/28/2008	203,571	00	12/30/2014	*	50,893	00	-		-
6. #2010 - Public Works Equipment	109,250	00	12/28/2009	78,034	00	12/30/2014	*	15,607	00	-		-
7. #2028 - Technology Purchases	190,000	00	12/28/2009	135,714	00	12/30/2014	*	27,143	00	-		-
8. #2029 - Sidewalk & Repairs	190,000	00	12/28/2009	135,714	00	12/30/2014	*	27,143	00	-		-
9. #2030 - Roadway Paving	237,500	00	12/28/2010	203,570	00	12/30/2014	*	33,929	00	-		-
10. #2046 - Public Works & Police Equipment	275,000	00	12/28/2010	241,070	00	12/30/2014	*	39,286	00	-		-
11. #2082 - Purchase Dump Truck	204,250	00	12/28/2011	204,250	00	12/30/2014	*	29,179	00	-		-
12. #2096 - Glimmer Glass Drainage & Roadway Improv	350,000	00	12/28/2011	350,000	00	12/30/2014	*	50,000	00	-		-
13. #2052 - Improvementsto Public Property	156,250	00	12/27/2012	156,250	00	12/30/2014	*		00	-		-
14. #2065 - Bulkhead Repair - Third Ave	285,000	00	12/27/2012	285,000	00	12/30/2014	*		00	-		-
15. #2126- Roadway Paving	204,250	00	12/27/2012	204,250	00	12/30/2014	*		00	-		-
*Due To Current Fund												
Total	3,644,000	00		2,554,018	70			417,647	15		00	
								80051-01		80051-02		

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

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

* " Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 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, 2012	Date of Maturity	Rate of Interest	2013 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.				N/A				
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total								
						80051-01	80051-02	

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

Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2013 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			
2.			
3.			
4.			
5.			
6.	N/A		
Leases approved by LFB after to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total		80051-01	80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013				2013 Authorizations				Expended		Authorizations Canceled		Balance - December 31, 2013			
	Funded		Unfunded										Funded		Unfunded	
#1881/2010 - Renovate Coast Guard Building			14,975	55					300	00					14,675	55
#1942 - Purchase Sea Watch Property			60,345	72											60,345	72
#1949 - Improvements Parker Ave			220,341	63											220,341	63
#1952 - Salt Dome & Snow Removal Equipment			5,709	54											5,709	54
#1967 - Refunding Bond Ordinance			43,779	49											43,779	49
#2010 - Public Works Equipment			24,127	89					3,607	00					20,520	89
#2028 - Technology Purchases			59,346	88					51,991	33					7,355	55
#2029 - Sidewalk Repairs			175,412	16					6,308	00					169,104	16
#2030 - Roadway Paving			134,587	84											134,587	84
#2036 - Virginia Ave Phase II			57,230	54											57,230	54
#2046 - Public Works & Police Equipment			21,308	11					18,237	15					3,070	96
#2052 - Improvement to Public Property			120,396	43											120,396	43
#2065 - Bulkhead Repair Third Ave			218,664	72					43,476	47					175,188	25
#2081 - Police SUV			233	57											233	57
#2082 - Dump Trucks			1,128	32											1,128	32
#2083 - OEM Siren			4,160	00											4,160	00
#2096 - Glimmer Glass Drainage	6,296	25	403,750	00					395,799	68					14,246	57

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013				2013 Authorizations				Expended		Authorizations Canceled		Balance - December 31, 2013			
	Funded		Unfunded										Funded		Unfunded	
#2105 - Squan Plaza Improvements			1,114,512	57					151,929	73					962,582	84
#2112 - Various Improvements to Borough Hall			584	06					584	06						00
#2113 - Improvements to Little League Bldg	500	00	9,500	00									500	00	9,500	00
#2126 - Roadway Paving	10,750	00	204,250	00									10,750	00	204,250	00
#2128 - Various Capital Improvements	264,500	00	5,283,500	00					304,939	20	4,500,000	00			743,060	80
#2136 - ADA Doors					72,000	00			9,982	07					62,017	93
#2140 - Tennis Courts					15,000	00			958	20			14,041	80		
#2144- Improvement Code Department					22,000	00							22,000	00		
Total 70000-	282,046	25	8,177,845	02	109,000	00			988,112	89	4,500,000	00	47,291	80	3,033,486	58

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance January 1, 2013	80031-01	XXXXXXXX	XX		00
Received from 2013 Budget Appropriation *	80031-02	XXXXXXXX	XX		
From Water & Sewer Capital Improvement Fund		XXXXXXXX	XX	40,600	00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXX	XX	XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
				XXXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80031-04	40,600	00	XXXXXXXX	XX
				XXXXXXXX	XX
Balance December 31, 2013	80031-05		00	XXXXXXXX	XX
		40,600	00	40,600	00

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit		Credit	
Balance January 1, 2013	80030-01	XXXXXXXX	XX		00
Received from 2013 Budget Appropriation *	80030-02	XXXXXXXX	XX		
Received from 2013 Emergency Appropriation *	80030-03	XXXXXXXX	XX		
Appropriated to Finance Improvement Authorizations	80030-04			XXXXXXXX	XX
				XXXXXXXX	XX
Balance December 31, 2013	80030-05			XXXXXXXX	XX
			00	1,264,500	00

*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	
ADA Doors	72,000	00	68,400	00	3,600	00	3,600	00
Tennis Courts	15,000	00		00	15,000	00	15,000	00
Improvements Code Department	22,000	00		00	22,000	00	22,000	00
Total 80032-00	109,000	00	68,400	00	40,600	00	40,600	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	XXXXXXXX	XX	666,720	40
Premium on Sale of Bonds		XXXXXXXX	XX		
Funded Improvement Authorizations Canceled		XXXXXXXX	XX		
Appropriated to Finance Improvement Authorizations	80029-02			XXXXXXXX	XX
Appropriated to 2013 Budget Revenue	80029-03			XXXXXXXX	XX
Balance December 31, 2013	80029-04	666,720	40	XXXXXXXX	XX
		666,720	40	666,720	40

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 2013 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT

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

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

A.

1. Total Tax Levy for the Year 2013 was $ 25,566,567.13
2. Amount of Item 1 Collected in 2012 (*) $ 25,247,578.57
3. Seventy (70) percent of Item 1 $ 17,896,596.99

(*) 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:
   Levy - - $ _____ = $ _____
3. Cash Deficit 2013 $ N/A
4. 4% of 2013 Tax Levy for all purposes:
   Levy - - $ _____ = $ _____

E.

Unpaid	2012	2013	Total
1. State Taxes	$	$	$
2. County Taxes	$ 487.71	$ 16,983.40	$ 17,471.11
3. Amounts due Special Districts	$	$	$
4. Amounts due School Districts for Local School Tax	$ -	$ 6,542,521.50	$ 6,542,521.50

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.

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 - WATER UTILITY FUND

AS AT DECEMBER 31, 2013

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit		Credit	
	N/A			

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2013

Title of Account	Debit		Credit	
	N/A			

(Do not crowd - add additional sheets)

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST 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		Operating Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
							N/A									
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

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)		XXXXXX	XX	XXXXXX	XX	XXXXXX	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			XXXXXX	XX
Adopted Budget				
Added by N.J.S. 40A:4-87				
Emergency				
Total Appropriations			N/A	
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:	XXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2012 Appropriation Reserves Canceled *			
Total Revenue Realized			
Expenditures:	XXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation	N/A		
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 2012 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 2011 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

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX		
Unexpended Balances of 2012 Appropriation Reserves *	XXXXXX	XX		
	N/A			
Deficit in Anticipated Revenue			XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXX	XX
*See restriction in amount on Sheet 45, SECTION 2				

OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX		
Excess in Results of 2013. Operations	XXXXXX	XX		
Amount Appropriated in 2013 Budget - Cash	N/A		XXXXXX	XX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2013			XXXXXX	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*			N/A	
Deferred Charges #				
Operating Deficit #				
Total Other Assets				

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2013 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		$ N/A
Decreased by:		
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	$ _____	
		$ N/A
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)

	Caused by	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
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

	Date	Purpose	Amount
1.			$
2.			$
3.		N/A	$
4.			$
5.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

WATER UTILITY ASSESSMENT BONDS

	Debit		Credit		2013 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 *		$			

WATER UTILITY CAPITAL BONDS

Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
			N/A		
Outstanding December 31, 2013			XXXXXX	XX	
2014 Bond Maturities - Capital Bonds				$	
2014 Interest on Bonds *		$			

INTEREST ON BONDS - WATER UTILITY BUDGET

2014 Interest on Bonds (*Items)	$		
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$		
Subtotal	$	N/A	
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
			N/A			

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

WATER UTILITY _____ LOAN

	Debit		Credit		2013 Debt Service
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
	N/A				
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	
	N/A				
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	$	N/A	
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
			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.								
2.								
3.								
4.								
5.								
6.				N/A				
7.								
8.								
9.								
10.								

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.								
5.								
6.								
7.				N/A				
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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 2013 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.			
5.			
6.			
7.	**N/A**		
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2012 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
				N/A				
Total 70000-								

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	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
	N/A		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	N/A		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.

UTILITY FUND

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

UTILITIES ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2013 or Prior Years	
			N/A					
Total								

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX		
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
	N/A			
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2013 Budget Revenue			XXXXXX	XX
Balance December 31, 2013			XXXXXX	XX

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 - WATER & SEWER UTILITY FUND

AS AT DECEMBER 31, 2013

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit		Credit		
Operating Fund:					
Cash	446,002	36			
Water & Sewer Rents Receivable	25,533	60			
Water & Sewer Liens Receivable	172	36			
Other Miscellaneous Revenue Receivable	1,685	64			
Interfund Due from Current Fund	127,096	39			
Interfund Due to Water & Sewer Capital Fund	70,759	84			
Prepaid Rents			10,522	24	
Appropriation Reserves			201,809	25	
Accrued Interest Payable			24,435	19	
			236,766	68	"C"
Reserve for Receivables			27,391	60	
Fund Balance			407,091	91	
Totals	671,250	19	671,250	19	
Memo:					
Community Disaster Loan Proceeds	420,000	00			
Deferred Community Disaster Loan Payable			420,000	00	
Capital Fund:					
Estimated Debt Proceeds	2,363,638	74			
Authorized Debt			2,363,638	74	
Fixed Capital	6,895,387	77			
Fixed Capital Authorized & Uncompleted	9,689,500	00			
Loan Proceeds Receivable - NJEIT	1,495,582	00			
Interfund Due from Water & Sewer Operating Fund			70,759	84	
Interfund Due to General Capital Fund			475,642	40	
Improvement Authorizations - Funded			12,821	12	
Improvement Authorizations - Unfunded			2,801,092	51	
Bond Anticipation Notes			62,750	00	
Loans - NJEIT			5,360,684	22	
Capital Improvement Fund			325,025	00	
Reserve for Amortization			6,895,388	13	
Deferred Reserve for Amortization			1,902,427	04	
Fund Balance			173,879	51	
Totals	20,444,108	51	20,444,108	51	

(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 - BEACH UTILITY FUND

AS AT DECEMBER 31, 2013

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit		Credit		
Operating:					
Cash	1,381,035	37			
Interfund Due from Current Fund	278,511	18			
Interfund - Due from Payroll Agency	21,730	00			
Deferred Charge - Overexpenditure of Appropriation Reserve	15,328	16			
Interfund Due to Beach Capital Fund			697,186	44	
Prepaid Beach Revenue			163,825	00	
Reserve for Private Donation - Walkways - Appropriated			12,000	00	
Reserve for Overpayments - FEMA Reimbursements			50,524	50	
Appropriation Reserves			117,107	97	
Acrrued Interest Payable			11,011	77	
			1,051,655	68	"C"
Fund Balance			644,949	03	
	1,696,604	71	1,696,604	71	
Memo:					
Community Disaster Loan Proceeds	116,317	41			
Deferred Community Disaster Loan Payable			116,317	41	
Capital:					
Estimated Debt Proceeds	196,451	59			
Authorized Debt			196,451	59	
Fixed Capital	1,357,882	84			
Fixed Capital Authorized and Uncompleted	5,325,000	00			
Interfund Due from Beach Operating Fund	697,186	44			
Improvement Authorizations - Unfunded			875,421	21	
Bond Anticipation Note			3,440,000	00	
Capital Improvement Fund			8,750	00	
Reserve for Amortization			1,357,882	84	
Deferred Reserve for Amortization			1,688,548	41	
Fund Balance			9,466	82	
	7,576,520	87	7,576,520	87	

(Do not crowd - add additional sheets)

WATER & SEWER
POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2013

Title of Account	Debit		Credit	
	N/A			

(Do not crowd - add additional sheets)

BEACH
POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2013

Title of Account	Debit		Credit	
	N/A			

(Do not crowd - add additional sheets)

ANALYSIS OF WATER & SEWER UTILITY ASSESSMENT TRUST 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		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

ANALYSIS OF BEACH UTILITY ASSESSMENT TRUST 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		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 WATER & SEWER UTILITY BUDGET - 2013

BUDGET REVENUES

Source		Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated	01	$ 200,000	00	$ 200,000	00		00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	02						
Water & Sewer Rents		$ 2,260,569	61	$ 2,491,414	41	$ 230,844	80
Federal Community Disaster Loan		$ 420,000	00	$ 420,000	00		00
Added by N.J.S. 40A:4-87 (List)		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Subtotal		$ 2,880,569	61	$ 3,111,414	41	$ 230,844	80
Deficit (General Budget) **	07						
	08	$ 2,880,569	61	$ 3,111,414	41	$ 230,844	80

**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			$ 2,880,569	61
Added by N.J.S. 40A:4-87				
Emergency				
Total Appropriations			$ 2,880,569	61
Add: Overexpenditures (See Footnote)				
Total Appropriations and Overexpenditures			$ 2,880,569	61
Deduct Expenditures:				
Paid or Charged	$ 2,653,756	90		
Reserved	$ 201,809	25		
Surplus (General Budget) **				
Total Expenditures			$ 2,855,566	15
Unexpended Balance Canceled (See Footnote)			$ 25,003	46

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"

SCHEDULE OF BEACH UTILITY BUDGET - 2013

BUDGET REVENUES

Source		Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated	01	200,000	00	200,000	00		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	02						
Beach Revenue		1,213,578	80	1,464,802	50	251,223	70
Federal Community Disaster Loan		247,557	41	116,317	41	131,240	00 *
Added by N.J.S. 40A:4-87 (List)		XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Subtotal		1,661,136	21	1,781,119	91	119,983	70
Deficit (General Budget) **	07						
	08	1,661,136	21	1,781,119	91	119,983	70

**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			1,661,136	21
Added by N.J.S. 40A:4-87				
Emergency				
Total Appropriations			1,661,136	21
Add: Overexpenditures (See Footnote)				
Total Appropriations and Overexpenditures			1,661,136	21
Deduct Expenditures:				
Paid or Charged	1,427,710	24		
Reserved	117,107	97		
Surplus (General Budget) **				
Total Expenditures			1,544,818	21
Unexpended Balance Canceled (See Footnote)			116,318	00

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED 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
WATER & 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:	XXXXXX	XX		
Budget Revenue (Not Including "Deficit (General Budget)")				
Miscellaneous Revenue Not Anticipated				
2012 Appropriation Reserves Canceled * (Excess Revenue Realized)				
Total Revenue Realized				
Expenditures:	XXXXXX	XX		
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	XX		
Paid or Charged				
Reserved	N/A			
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 2010 Operation" ("Excess in Operations" - Sheet 60)				
Deficit				
Anticipated Revenue - Deficit (General Budget) **				
Remainder = Balance of "Results of 2012 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 2013 for an Anticipated Deficit in the Water & Sewer Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	25,003	46		
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		00		
* Excess (Revenue Realized)			25,003	46

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

STATEMENT OF 2013 OPERATION
BEACH UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2013 Beach 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				
201 Appropriation Reserves Canceled * (Excess Revenue Realized)				
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 2012 Operation" ("Excess in Operations" - Sheet 60)				
Deficit				
Anticipated Revenue - Deficit (General Budget) **				
Remainder = Balance of "Results of 2012 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 2013 for an Anticipated Deficit in the Beach Utility for 2012:

2012 Appropriation Reserves Canceled in 2013	1,175	08		
Less: Anticipated Deficit in 2012 Budget - Amount Received and Due from Current Fund - If none, enter "None"		00		
* Excess (Revenue Realized)			1,175	08

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

RESULTS OF 2013 OPERATIONS WATER & SEWER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX	230,844	80
Unexpended Balances of Appropriations	XXXXXX	XX	25,003	46
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	62,663	43
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXX	XX	76,035	97
Deficit in Anticipated Revenue			XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus	394,547	66	XXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	394,547	66	394,547	66

OPERATING SURPLUS - WATER & SEWER UTILITY

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX	212,544	25
Excess in Results of 2013 Operations	XXXXXX	XX	394,547	66
Amount Appropriated in 2013 Budget - Cash	200,000	00	XXXXXX	XX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2013	407,091	91	XXXXXX	XX
	607,091	91	607,091	91

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

Cash			446,002	36
Investments				
Interfund Accounts Receivable			197,856	23
Subtotal			643,858	59
Deduct Cash Liabilities Marked with "C" on Trial Balance			236,766	68
Operating Surplus Cash or (Deficit in Operating Surplus Cash)			407,091	91
*Other Assets Pledged to Operating Surplus				
Deferred Charges #	-			
Operating Deficit #	-			
Total Other Assets			-	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET			407,091	91

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

RESULTS OF 2013 OPERATIONS BEACH UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX	251,223	70
Unexpended Balances of Appropriations	XXXXXX	XX	116,318	00
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	16,242	70
Unexpended Balances of 2012 Appropriation Reserves*	XXXXXX	XX	1,175	08
Deficit in Anticipated Revenue			XXXXXX	XX
Deficit in Federal Community Disaster Loan	116,317	41	XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	XX		
Excess in Operations - to Operating Surplus	268,642	07	XXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	384,959	48	384,959	48

OPERATING SURPLUS - BEACH UTILITY

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX	576,306	96
Excess in Results of 2013 Operations	XXXXXX	XX	268,642	07
Amount Appropriated in 2013 Budget - Cash	200,000	00		XX
Amount Appropriated in 2013 Budget with Prior Written Consent of Director of Local Government Services			XXXXXX	XX
Balance December 31, 2013	644,949	03	XXXXXX	XX
	844,949	03	844,949	03

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

Cash			1,381,035	37
Investments				
Interfund Accounts Receivable			300,241	18
Subtotal			1,681,276	55
Deduct Cash Liabilities Marked with "C" on Trial Balance			1,051,655	68
Operating Surplus Cash or (Deficit in Operating Surplus Cash)			629,620	87
*Other Assets Pledged to Operating Surplus				
Deferred Charges #	15,328	16		
Operating Deficit #				
Total Other Assets			15,328	16
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET			644,949	03

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

SCHEDULE OF WATER & SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2012		$ 45,850.99
Increased by:		
Water & Sewer Rents Levied		$ 2,471,681.84
Decreased by:		
Collections	$ 2,478,442.87	
Overpayments applied	$ 11,716.20	
Transfer to Water & Sewer Liens	$ 0.00	
Other	$ 1,840.16	
		$ 2,491,999.23
Balance December 31, 2013		$ 25,533.60

SCHEDULE OF WATER & SEWER LIENS

Balance December 31, 2012		$ 1427.7
Increased by:		
Transfers from Accounts Receivable	$	
Penalties and Costs	$	
Other	$	
		$
Decreased by:		
Collections	$ 1255.34	
Other	$	$ 1255.34
Balance December 31, 2013		$ 172.36

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER & SEWER UTILITY FUND

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

	Caused by	Amount Dec. 31, 2012. per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1.	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

	Date	Purpose	Amount
1.			$
2.			$
3.		N/A	$
4.			$
5.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

BEACH UTILITY FUND

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

	Caused by	Amount Dec. 31, 2012 per Audit Report	Amount in 2013 Budget	Amount Resulting from 2013	Balance as at Dec. 31, 2013
1.	Emergency Authorization - *	$	$	$	$
2.	Overexpenditure of Appropriation	$	$	$	$
3.	Reserves	$	$	$ 15,329.16	$ 15,328.16
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

	Date	Purpose	Amount
1.			$
2.			$
3.		N/A	$
4.			$
5.			$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2013
1.				$	
2.				$	
3.			N/A	$	
4.				$	

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

WATER & SEWER UTILITY ASSESSMENT BONDS

	Debit		Credit		2011 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 *		$			

WATER & SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
	N/A				
Outstanding December 31, 2013			XXXXXX	XX	
2014 Bond Maturities - Capital Bonds				$	
2014 Interest on Bonds *		$			

INTEREST ON BONDS - WATER & SEWER UTILITY BUDGET

2014 Interest on Bonds (*Items)	$		
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$		
Subtotal	$	N/A	
Add: Interest to be Accrued as of 12/31/2014	$		
Required Appropriation 2014		$	

LIST OF BONDS ISSUED DURING 2013

Purpose	2013 Maturity		Amount Issued		Date of Issue	Interest Rate
			N/A			

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

WATER & SEWER UTILITY LOAN

	Debit		Credit		2012 Debt Service
Outstanding January 1, 2013	XXXXXX	XX	1,455,000	00	
Issued	XXXXXX	XX			
NJ Environmental Infrastructure Trust - Trust Loan				00	
Paid	60,000	00	XXXXXX	XX	
Outstanding December 31, 2013	1,395,000	00	XXXXXX	XX	
	1,455,000	00	1,455,000	00	
2014 Loan Maturities				$	60,000.00
2014 Interest on Loans *		$	58,625	00	

WATER & SEWER UTILITY LOAN

Outstanding January 1, 2013	XXXXXX	XX	4,213,539	48	
Issued	XXXXXX	XX			
NJ Environmental Infrastructure Trust - Fund Loan				00	
			XXXXXX	XX	
Paid	247,855	26			
Outstanding December 31, 2013	3,965,684	22	XXXXXX	XX	
	4,213,539	48	4,213,539	48	
2014 Loan Maturities				$	247,855.26
2014 Interest on Loans *		$		00	

INTEREST ON LOANS - WATER & SEWER UTILITY BUDGET

2014 Interest on Loans (*Items)	$	58,625	00	
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$	24,427	08	
Subtotal	$	34,197	92	
Add: Interest to be Accrued as of 12/31/2014	$	23,177	10	
Required Appropriation 2014			$	57,375.02

LIST OF LOANS ISSUED DURING 2013

USE $ 58,625.00

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

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

BEACH UTILITY ASSESSMENT BONDS

	Debit		Credit		2011 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 *		$			

BEACH UTILITY CAPITAL BONDS

Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
	N/A				
Outstanding December 31, 2013			XXXXXX	XX	
2014 Bond Maturities - Capital Bonds				$	
2014 Interest on Bonds *		$			

INTEREST ON BONDS - BEACH UTILITY BUDGET

2014 Interest on Bonds (*Items)	$		
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$		
Subtotal	$	N/A	
Add: Interest to be Accrued as of 12/31/2013	$		
Required Appropriation 2014		$	

LIST OF BONDS ISSUED DURING 2013

Purpose	2013 Maturity		Amount Issued		Date of Issue	Interest Rate
			N/A			

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

BEACH UTILITY LOAN

	Debit		Credit		2012 Debt Service
Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
	N/A				
Paid			XXXXXX	XX	
Outstanding December 31, 2013			XXXXXX	XX	
2014 Loan Maturities				$	
2014 Interest on Loans *		$			

BEACH UTILITY LOAN

Outstanding January 1, 2013	XXXXXX	XX			
Issued	XXXXXX	XX			
Paid			XXXXXX	XX	
	N/A				
Outstanding December 31, 2013			XXXXXX	XX	
2014 Loan Maturities				$	
2014 Interest on Loans *		$			

INTEREST ON LOANS - BEACH UTILITY BUDGET

2014 Interest on Loans (*Items)	$		
Less: Interest Accrued to 12/31/2013 (Trial Balance)	$		
Subtotal	$	N/A	
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
			N/A			

WATER & SEWER
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		2014 Budget Requirement For Interest **		
1. #1871 - Sewer Replacement Marcellus Ave	166,250	00	11/23/2004	21,000	00	12/27/2014	1.18%	21,000	00	247	80	
2. #1885 - Sewer Replacement Ocean Ave	143,750	00	11/23/2004	18,000	00	12/27/2014	1.18%	18,000	00	212	40	
3. # 1912 - Sewer Lines Morris Ave	190,000	00	11/23/2004	23,750	00	12/27/2014	1.18%	23,750	00	280	25	
6.												
7.												
8.												
9.												
10.	500,000	00		62,750	00			62,750	00	740	45	

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 & Sewer	UTILITY BUDGET	
2014 Interest on Notes	$	740.45
Less: Interest Accrued to 12/31/2013 Trial Balance)	$	8.11
Subtotal	$	732.34
Add: Interest to be Accrued as of 12/31/2014	$	0.00
Required Appropriation - 2014	$	732.34
	USE	$1,000.00

(Do not crowd - add additional sheets)

BEACH
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		2014 Budget Requirement For Interest **		
1. Emergency Reconstruction & Improvement												
of Beach Facilities	3,440,000	00	08/26/2013	3,440,000	00	08/26/2014	.92%	1,545,993	93	31,648	00	
2												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												

Sheet 64a

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 BEACH UTILITY BUDGET		
2014 Interest on Notes	$	31,648.00
Less: Interest Accrued to 12/31/2013 Trial Balance)	$	11,011.77
Subtotal	$	20,636.23
Add: Interest to be Accrued as of 12/31/2014	$	11,532.87
Required Appropriation - 2014	$	32,169.10
	Use	$32,200.00

(Do not crowd - add additional sheets)

WATER & SEWER
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 **	
2.								
3.								
4.								
5.								
6.				N/A				
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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".

BEACH
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.								
5.								
6.								
7.								
8.				N/A				
9.								
10.								
11.								
12.								
13.								
14.								
15.								

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, 2010 or prior must be appropriated in full in the 2013 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".

WATER & SEWER
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.			
5.			
6.			
7.	N/A		
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			
		80051-01	80051-02

(Do not crowd - add additional sheets)

BEACH
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.			
5.			
6.			
7.	N/A		
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			
		80051-01	80051-02

(Do not crowd - add additional sheets)

WATER & SEWER
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013				2012 Authorizations				Expended		Authorizations Canceled		Balance - December 31, 2013			
	Funded		Unfunded										Funded		Unfunded	
#1885 - Sewer Replacement Marcellus Ave			52,851	84											52,851	84
#2009 - W&S Lines Virginia Ave			13,568	26											13,568	26
#2048 - Sewer Lines - Atlantic Ave			52,670	16											52,670	16
#2049/2055 - Water Plant Improvements			2,128,946	90					297,534	30					1,831,412	60
#2064 - Sewer Lines Central Ave			163,806	82											163,806	82
#2080 - Blow-Off Hydrant	10,500	00											10,500	00		
#2085 - Sewer Line - Blakey Ave			6,350	63					1,465	75					4,884	88
#2097/2124 - Sewer Line - Glimmer Glass			183,444	49					183,444	49						00
#2129 - Improvements of W&S Facilities			528,000	00					242,701	09					285,298	91
#2137 - Purchase of Truck					60,000	00			678	88			2321	12	57,000	00
#2138 - Improvement of Various Water Mains					645,000	00			305,400	96					339,599	04
Total 70000-	10500	00	3,129,639	10	705,000	00			1,031,225	47			12,821	12	2,801,092	51

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

BEACH
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
#1910 - Construction Comfort Station		23,671 89						23,671 89
#2001/2013 - Comfort Station & Beach Rake		22,113 94						22,113 94
#2095 - Improvements to Main Beach Office		1,435,910 26			1,094,735 95			341,174 31
#2127 - Emergency Reconstruction & Improvements of Beach Facilities		7,400,000 00			2,411,538 93	4,500,000 00		488,461 07
Total 70000-		8,881,696 09			3,506,274 88	4,500,000 00		875,421 21

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

WATER & SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX	303,625	00
Received from 2013 Budget Appropriation *	XXXXXX	XX	65,000	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	3,000	00	XXXXXX	XX
Appropriated to Finance Improvement Authorizations - General Capital Fund	40,600	00	XXXXXX	XX
Balance December 31, 2013	325,025	00	XXXXXX	XX
	368,625	00	368,625	00

WATER & 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.

BEACH UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX	8,750	00
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	8,750	00	XXXXXX	XX
	8,750	00	8,750	00

BEACH 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.

WATER & SEWER
UTILITY FUND

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

UTILITIES ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2013 or Prior Years	
Purchas of Truck	60,000	00	57,000	00	3,000	00	3,000	00
Improvements of Various Water Mains	645,000	00	645,000	00		00		00

WATER & SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2013

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX	173,879	51
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2013 Budget Revenue			XXXXXX	XX
Balance December 31, 2013	17,389	51	XXXXXX	XX
	173,879	51	173,879	51

BEACH
UTILITY FUND

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

UTILITIES ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2013 or Prior Years	
			N/A					

BEACH UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2012

	Debit		Credit	
Balance January 1, 2013	XXXXXX	XX	9,466	82
Premium on Sale of Bonds	XXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXX	XX
Appropriated to 2013 Budget Revenue			XXXXXX	XX
Balance December 31, 2013	9,466	82	XXXXXX	XX
	9,466	82	9,466	82