### ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014 (UNAUDITED)

MUNICODE	NET VALUATION TAXABLE 2014	POPULATION LAST CENSUS
1906	392,370,021	5,045

### FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: **MUNICIPALITIES - FEBRUARY 10, 2015 COUNTIES - JANUARY 26, 2015**

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

Date		BOROUGH
Exar	SEE BACK CO	of
Examined By:	COVER FOR INDEX AND INST DO NOT USE THESE SPACES	FRANKLIN
	SEE BACK COVER FOR INDEX AND INSTRUCTIONS. DO NOT USE THESE SPACES	, county of
Remarks	70	SUSSEX

Preliminary Check Examined

can be supported upon demand by a register or other detailed analysis. 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

Signature

Registered Municipal Accountant

Title

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

# REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I,		MONICA B. MIEBACH	, am the Chief Financial
Officer, License # N-0886 , of the	, of the	BOROUGH	of
FRANKLIN	, County of	SUSSEX	and that the
statements annexed hereto and made part hereof are true statements of the financial condition of the Local Unit as at	le part hereof	are true statements of the financia	condition of the Local Unit as at
December 31, 2014, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as	compliance v	vith 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 Govern-	ion included	herein, needed prior to certification	by the Director of Local Govern-
ment Services, including the verification of cash balances as of December 31, 2014.	ation of cash	balances as of December 31, 2014	

Phone Number Signature Address Fax Number 46 MAIN STREET, FRANKLIN, NJ 07416 CHIEF FINANCIAL OFFICER (973) 827-9280 Ext. 119 (973) 827-2550

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

# THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

available to me by the I have prepared the post - closing trial balances, related statements and analyses included in the ended as required by N.J.S. 40A:5-12, as amended. Officer in connection with the filing of the Annual Financial Statement for the year then promulgated by the Division of Local Government Services, solely to assist the Chief Financial of December 31, 2014 and have applied certain agreed - upon procedures thereon as accompanying Annual Financial Statements from the books of account and records made BOROUGH of FRANKLIN

pality / county, taken as a whole. items prescribed by the Division and does not extend to the financial statements of the municibody and the Division. This Annual Financial Statement relates only to the accounts and matters might have come to my attention that would have been reported to the governing of the financial statements in accordance with generally accepted auditing standards, other Government Services. Had I performed additional procedures or had I made an examination quirements of the State of New Jersey, Department of Community Affairs, Division of Local Financial Statements for the year ended 2014 is not in substantial compliance with the rematters) [eliminate one] came to my attention that caused me to believe that the Annual agreed - upon procedures, (e<del>xcept for circumstances as set forth-below, no matters</del>) or (no the post - closing trial balances, related statements and analyses. In connection with the accordance with generally accepted auditing statements, I do not express an opinion on any of Because the agreed - upon procedures do not constitute an examination of accounts made in

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

	This $\frac{1}{2}$ day of $\frac{1}{2}$ day of $\frac{1}{2}$ 2015				
(973) 579-7128 (Fax Number)	(973) 579-3212 2015 (Phone Number)	Newton, New Jersey 07860 (address)	100B Main Street (address)	PERRAIOLI, WIELKOTZ, CERULLO & CUVA (Firm Name)	(Registered Municipal Accountant)

## UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

under N.J.A.C. 5:23-4.17. tions governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2014 as required The undersigned certifies that the municipality has complied with the regula-

Date:	Certificate #:	Signature:	Printed name:
2/4/15	009372	Joseph Buto	JOSEPH BUTTO

### MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION CHIEF FINANCIAL OFFICER

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

## CERTIFICATION OF QUALIFYING MUNICIPALITY

- The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%;
- 2 appropriations; All emergencies approved for the previous fiscal year did not exceed 3% of total
- The tax collection rate exceeded 90%
- 4. Total deferred charges did not equal or exceed 4% of the total tax levy;
- S countant on Sheet 1a of the Annual Financial Statement; and There were no "procedural deficiencies" noted by the registered municipal ac-
- 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
- 00 not plan to conduct one in the current year. The municipality did not conduct a tax levy sale the previous fiscal year and does
- 9. The current year budget does not contain an appropriation or levy "CAP Waiver"
- 10. The municipality has not applied for Transitional Aid for 2015.

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:	BOROUGH OF FRANKLIN
Chief Financial Officer:	MONICA B. MIEBACH
Signature:	Morain B. Muliant
Certificate #:	N-886
Date:	2-3-2015
CERTIFICATI	CERTIFICATION OF NON-QUALIFYING MUNICIPALITY
The undersigned certifies of t examination of its Budget	The undersigned certifies that this municipality does not meet items(s)  of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.
Municipality:	
Chief Financial Officer:	
Signature:	
Certificate #:	

Date:

Sussex	Borough of Franklin	22-6001813
County	Municipality	Fed I.D. #

## Report of Federal and State Financial Assistance

### Expenditures of Awards

(3)	(2)	(1)	Note:								
Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.	Report expenditures from state programs received directly from state governments or indirectly from pass-through entities. Exclude state aid (i.e., CMPRTA, Energy Receipts tax, etc.) since there are no compliance requirements.	Report expenditures from federal pass-through programs received directly from the state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.	Note: All local governments who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in section 205 of OMB A-133.	x Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)	Program Specific Audit	Single Audit	Type of Audit required by OMB A-133 and OMB 04-04:	TOTAL \$ \$ 43,168.66 \$	Federal programs  Expended  Programs  (administered by  the state)  State  Programs  Programs  Expended  Expended  Expended	(1) (2) (3)	Fiscal Year Ending: 2014
al government or	nments or indirectly from tax, etc.) since there	rom the state government. nestic Assistance	ial assistance), must year and the type of .04. The single ending after 12/31/03.					·	Other Federal Programs Expended	(3)	

Signature of Chief Financial Officer

### IMPORTANT!

### READ INSTRUCTIONS

### INSTRUCTION

ated utility. The following certification is to be used ONLY in the event there is NO municipally oper-

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

### CERTIFICATION

I hereby certify that there wutility owned and operated by theCounty of	I hereby certify that there was no "utility fund" on the books of account and there was no wned and operated by the of
utility owned and operated by the County of	of during the year 2014 and that sheets 40 to 68 are unnec-
essary.	
I have therefore removed fror	I have therefore removed from this statement the sheets pertaining only to utilities
	Name

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

Title

Registered Municipal Accountant

### NOTE:

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

# MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance Certification is hereby made that the Net Valuation Taxable of property liable to taxation for BARRY

391,758,530

SIGNATURE OF TAX ASSESSOR

Borough of Franklin
MUNICIPALITY

Sussex COUNTY

## POST CLOSING TRIAL BALANCE - CURRENT FUND AS AT DECEMBER 31, 2014

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

		THE THE PROPERTY OF THE PROPER
, , , , , , , , , , , , , , , , , , ,	and the second s	
3.224.613.86	3.224.613.86	
1,613,510.49		FUND BALANCE
475,485.99		RESERVE FOR RECEIVABLES AND OTHER ASSETS
1,135,617.38		
5,720.45		COUNTY TAXES PAYABLE
243,000.00		RESERVE FOR TAX APPEALS
545.60		RESERVE FOR SALE OF ASSETS
28,979.82		RESERVE FOR MASTER PLAN
1,375.00		RESERVE FOR TAX MAP REVISION
16,196.72		DUE TO STATE OF NJ - SENIOR CITIZEN AND VET
88,538.11		INTERFUND - FEDERAL AND STATE GRANTS
53,040.20		PREPAID TAXES
55,699.94		ENCUMBRANCES PAYABLE
642,521.54		APPROPRIATIONS RESERVES
	24,000.00	SPECIAL EMEGENCY AUTHORIZATIONS
A Company of the Comp		DEFERRED CHARGES:
	475,485.99	
	61,500.00	PROPERTY AQUIRED FOR TAXES
	71,237.33	TAX TITLE LIENS RECEIVABLE
	342,748.66	DELINQUENT PROPERTY TAXES RECEIVABLE
		RESERVES:
		RECEIVABLES AND OTHER ASSETS WITH FULL
	2,725,127.87	
	500.00	CHANGE FUND
	2,724,627.87	CASH
Credit	Debit	Title of Account
t axes Receivable Must be Subiotalea		Cash Liabilities Must Be Subtotated and Subtotat Must Be Marked With

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

Ğ

### TRIAL BALANCE - CURRENT FUND (CONT'D) AS AT DECEMBER 31, 2014 POST CLOSING

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

- Coldinate and															Andrew Trans.		Title of Account	
																	Debit	
					- Austrian												Credit	

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

## POST CLOSING

## TRIAL BALANCE - PUBLIC ASSISTANCE FUND ACCOUNTS #1 AND #2 \*

AS AT DECEMBER 31, 2014

Title of Accounts	Debit	Credit
CASH	5,519.96	
RESERVE FOR PUBLIC ASSISTANCE		5,519.96
	5,519.96	5,519.96
		The state of the s
		No

## (DO NOT CROWD - ADD ADDITIONAL SHEETS)

Public Welfare, General Assistance Program.

<sup>\*</sup>To be prepared in compliance with Department of Human Services Municipal Audit Guide,

## FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2014

7 mm m m m m m m m m m m m m m m m m m	,	
Title of Accounts	Debit	Credit
INTERFUND - CURRENT FUND	88,538.11	
GRANTS RECEIVABLE		
RESERVE FOR ENCUMBRANCES		3,791.62
RESERVE FOR FEDERAL & STATE GRANTS:		
APPROPRIATED RESERVES		55,436.20
UNAPPROPRIATED RESERVES		29,310.29
	88,538.11	88,538.11
		The second secon
in Andrews		
and the state of t		

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

## POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2014

### CASH RESERVE FOR PAYROLL AGENCY RESERVE FOR AFFORDABLE HOUSING RESERVE FOR DRIVEWAY ESCROW RESERVE FOR SNOW RELATED COSTS RESERVE FOR OUTSIDE LIENS RESERVE FOR OUTSIDE POLICE WORK RESERVE FOR TAX SALE PREMIUM RESERVE FOR PUBLIC DEFENDER RESERVE FOR POAA RESERVE FOR ACCUMULATED SICK AND VACATION RESERVE FOR ROAD OPENINGS RESERVE FOR SMALL CITIES RESERVE FOR SENIOR CENTER RESERVE FOR RECREATION RESERVE FOR ESCROW DEPOSITS RESERVE FOR LAND USE ESCROW RESERVE FOR BPW ESCROW RESERVE FOR ENCUMBRANCES RESERVE FOR ANIMAL CONTROL EXPENDITURES RESERVE FOR UNIFORM FIRE SAFETY PENALTY ANIMAL CONTROL TRUST FUND OTHER TRUST FUND Title of Accounts 1,425,832.03 1,425,832.03 Debit 1,740.02 1,740.02 1,425,832.03 Credit 208,311.75 271,600.00 277,830.72 106,460.56 137,212.20 152,693.91 39,235.42 81,958.20 10,611.26 13,500.00 61,883.98 46,878.30 4,398.87 1,367.38 7,284.12 1,740.02 1,740.02 3,141.02 480.18 341.82 642.34

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

### MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton, NJ 08625)	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	Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25%	Municipal Public Defender Trust Cash Balance December 31, 2014		Municipal Public Defender Expended Prior Year 2013
l. (P.O. Box 084,	vices of a munici iminal Dispositio	exceeds by mor	(3) \$ \$	(2) \$ <b>x</b>	(1) \$
·	ipal public on and	re than 25%	4,398.87	25 % 1,087.50	4,350.00

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

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

: •

Date:	Certificate #:	Signature:	Chief Financial Officer:
2-3-2015	N-886	Moring & Michael	Morine Billieback

# Schedule of Trust Fund Deposits and Reserves

Totals:	30	29	28	27	26	25	24	23	22	21 (1) = Purchase Order Adjustment	20	19 Payroll Agency	18 Outside Liens	17 Net Payroll	16 Uniform Fire Safety Penalty	15 Affordable Housing	14 Snow Related Costs	13 Tax Sale Premium	12 Accumulated Leave	11 Outside Police Work	10 BPW Escrow	9 Public Defender	8 Court POAA	7 Driveway Escrow	6 Road Opening	5 Small Cities	4 Senior Citizens	3 Recreation	2 Performance Bonds Escrow	1 Land Use Escrow Deposits	<u>Purpose</u>
\$ 1,356,954.46										ent		0.00	30,671.63	0.00	1,367.38	181,006.00	66,460.56	390,900.00	34,235.42	2,005.06	50,160.98	1,541.37	267.82	10,611.26	13,500.00	271,080.72	1,922.91	135,518.64	20,028.20	145,676.51	Amount Dec. 31, 2013 per Audit Report
\$ 4,375,653.52												1,634,867.57	681,417.11	1,685,485.85	0.00	27,305.75	40,000.00	110,800.00	5,000.00	16,097.75	0.00	6,757.50	74.00	0.00	0.00	6,750.00	0.00	9,801.48	61,930.00	89,366.51	Receipts
\$ 4,353,654.25												1,631,726.55	704,804.62	1,685,485.85	0.00	0.00	0.00	230,100.00	0.00	17,622.63	(11,723.00) (1)	3,900.00		0.00	0.00	0.00	1,280.57	8,107.92	0.00	82,349.11	Disbursements
S	ı	1	5	1	ı	,	,	1		1	ı	ſ	1		1	ı	1	1	1	1	Ξ	ı	ı	1		r	ſ	1	1	<b>6∕9</b>	
1,378,953.73												3,141.02	7,284.12	0.00	1,367.38	208,311.75	106,460.56	271,600.00	39,235.42	480.18	61,883.98	4,398.87	341.82	10,611.26	13,500.00	277,830.72	642.34	137,212.20	81,958.20	152,693.91	Balance as at Dec. 31, 2014

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

Title of Liability to which Cash	Audit Balance		Reco	eipts				Balance
and Investments are Pledged	Dec. 31, 2013	Assessment and Liens	Current Budget	Other		Transfer	Disbursements	Dec. 31, 2014
Assessment Serial Bond Issues:	XXXXXXX	xxxxxxx	XXXXXXX	XXXXXXX	XXXXXXX	xxxxxxx	xxxxxxx	XXXXXXX
								_
				N/A				-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
Interfund - Current Fund								-
Other Liabilities								_
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
	-	_	_	-	-	_		-

Sheet /

### TRIAL BALANCE -POST CLOSING GENERAL CAPITAL FUND

### AS AT DECEMBER 31, 2014

A TANKA DA PARAMENTANA DA PARAMENTAN		
	-	
4,197,333.41	4,197,333.41	
14,547.06		FUND BALANCE
18,386.26		RESERVE FOR IMP. TO STREETS AND ROADS
25,000.00		RESERVE FOR FIRE TRUCK
19,417.52		RESERVE FOR FIRE EQUIPMENT
5,594.00		RESERVE FOR POLICE EQUIPMENT
10,000.00		RESERVE FOR PURCHASE AMBULANCE EQUIPMENT
9,009.34		RESERVE FOR PURCHASE OF OFFICE EQUIPMENT
28,020.11		RESERVE FOR IMP. TO MUNICIPAL PROPERTY
147,311.20		CAPITAL IMPROVEMENT FUND
2,119,085.00		BOND ANTICIPATION NOTES
1,610,411.84		UNFUNDED
161,422.56		FUNDED
		IMPROVEMENT AUTHORIZATIONS:
19,820.04		RESERVE FOR ENCUMBRANCES
	2,128,393.48	UNFUNDED
		DEFERRED CHARGES TO FUTURE TAXATION:
	183,000.00	GRANTS RECEIVABLE
	1,876,631.45	CASH
9,308.48	XXXXXXXXX	Bonds and Notes Authorized but Not Issued
XXXXXXXXX	9,308.48	Est. Proceeds Bonds and Notes Authorized
Credit	Debit	Title of Accounts
	2014	AS AT DECEMBER 31, 2014

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

# **NSH RECONCILIATION DECEMBER**

8,303,040.41	103,055.44	8,047,409.63	358,686.22	Total
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911,867.66	230.59	857,141.57	54,956.68	Water/Sewer Capital
1,356,321.42		1,313,383.32	42,938.10	Water/Sewer Operating
5,519.96		5,519.96		Public Assistance * *
t				Utility - Assessment
ı				Water - Capital
ı				Water - Operating
1,876,631.45	286.96	1,820,796.41	56,122.00	Capital - General
1,425,832.03	61,177.12	1,445,800.36	41,208.79	Trust - Other
1,740.02	12.24	1,752.26	1	Trust - Animial Control Trust
				Trust - Assessment
2,725,127.87	41,348.53	2,603,015.75	163,460.65	Current
Balance	Outstanding	On Deposit	*On Hand	
Cash Book	Less Checks	Cash	C	

<sup>\*</sup> Include Deposit In Transit

### REQUIRED CERTIFICATION

applicable bank statements, certificates, agreements or passbooks at December 31, 2014. I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the

been verified with the applicable passbooks at December 31, 2014. I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have

this certification. All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in (THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR

	CHIEF FINANCIA	
2 S C /	L OFFICER) depending on who prepares this .	
	CHIEF FINANCIAL OFFICER) depending on who prepares this Annual Financial Statement as certified to on Sheet 1 or 1 (	

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

# CASH RECONCILIATION DECEMBER 31, 2014 (cont'd.)

# LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

	-continued-
1,820,796.41	
39,257.26	NEW JERSEY CASH MANAGEMENT FUND
1,775,451.55	SUSSEX BANK #140011721
6,087.60	LAKELAND #410000159
	GENERAL CAPITAL
1,445,800.36	
3,358.94	LAKELAND #410000094
58,335.55	LAKELAND #410000108
510.64	LAKELAND #994031912
82,688.51	NEW JERSEY CASH MANAGEMENT FUND
5,127.26	LAKELAND #994028830
272,186.13	LAKELAND #640400345
100,000.00	SUSSEX BANK CD
7,351.28	LAKELAND #640401129
12,415.50	SUSSEX BANK #14000733
25,609.20	LAKELAND #410000132
669,905.60	LAKELAND #410000124
208,311.75	LAKELAND #410000140
	OTHER TRUST FUNDS
1,752.26	
1,752.26	LAKELAND #410000175
	ANIMAL CONTROL TRUST FUND
Andrews and the state of the st	
2,603,015.75	
75,475.14	NEW JERSEY CASH MANAGEMENT FUND
101,622.51	SUSSEX BANK #14001721
2,425,918.10	LAKELAND BANK # 410001112
	CURRENT FUND

-continued-

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

# CASH RECONCILIATION DECEMBER 31, 2014 (cont'd.)

# LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

8,047,409.63	GRAND TOTAL
5,519.96	
5,519.96	LAKELAND #410000116
	PUBLIC ASSISTANCE TRUST FUND
857,141.57	
39,150.67	NEW JERSEY CASH MANAGEMENT FUND
714,568.14	SUSSEX BANK #140011721
103,422.76	LAKELAND #410000167
	WATER / SEWER CAPITAL
1,313,383.32	
76,582.16	NEW JERSEY CASH MANAGEMENT FUND
248,918.13	SUSSEX BANK #140011721
987,883.03	LAKELAND #410000205
	WATER / SEWER OPERATING

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

### MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2014	2014  Budget  Revenue  Realized	Received	Transferred from Unappropriated Reserves	Canceled	Balance Dec. 31, 2014
STATE OF NEW JERSEY						
NJ TRANSPORTATION TRUST FUND - SCOTT ROAD	12,241.75				12,241.75	<b>L</b>
DRIVE SOBER OR GET PULLED OVER	4,400.00	5,000.00	5,200.00		4,200.00	<u>.</u>
CLEAN COMMUNITIES		10,685.60		10,685.60		-
ALCOHOL EDUCATION AND REHABILITATION FUND		1,108.27		1,108.27		-
BODY ARMOR GRANT		2,645.98		2,645.98		-
STATE RECYCLING GRANT		10,941.54		10,941.54		_
DRUNK DRIVING ENFORCEMENT FUND		10,301.80		10,301.80		•
DISTRACTED DRIVER GRANT		5,000.00	4,950.00		50.00	-
CLICK IT OR TICKET IT		4,000.00	4,000.00			-
				,		
						_
						_
						_
Subtotals	16,641.75	49,683.19	14,150.00	35,683.19	16,491.75	-

Sheet 10

### MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

TEDERAL AND						
Grant	Balance Jan. 1, 2014	2014 Budget	Received	Transferred from	Canceled	Balance Dec. 31, 2014
5.WA	, 2011	Revenue		Unappropriated		200, 21, 2014
				1		
		Realized		Reserves	]	
						_
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						<u>-</u>
				:		-
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						_
						-
						-
TOTAL	16,641.75	49,683.19	14,150.00	35,683.19	16,491.75	

Sheet 10a

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

				TE GIVINIO		
Grant	Balance Jan. 1, 2014		d from 2014 propriations	Expended	Cancelled	Balance Dec. 31, 2014
		Budget	Appropriations By 40a:4-87			
STATE OF NEW JERSEY:						_
DRUNK DRIVING ENFORCEMENT	5,831.74	10,301.80		9,879.4	9	6,254.05
CLEAN COMMUNITIES PROGRAM	4,519.06	10,685.60		7,455.7	5	7,748.91
STATE OF NJ SPECIAL LEGISLATION						-
GRANT PURCHASE OF PROPERTY	6,470.73				6,470.73	-
RECYCLING TONNAGE GRANT	33,716.21	10,941.54		6,973.2	5	37,684.50
BODY ARMOR GRANT	715.79	2,645.98		2,505.0	0	856.77
SMALL CITIES	2,425.00			2,371.7	1	53.29
ALCOHOL EDUCATION AND REHAB.	3,563.87	1,108.27		1,833.4	6	2,838.68
OVER THE LIMIT UNDER ARREST	6,000.00				6,000.00	-
DRIVE SOBER OR GET PULLED OVER	2,400.00		5,000.00	3,200.0	0 4,200.00	-
CLICK IT OR TICKET IT GRANT			4,000.00	4,000.0	0	-
DISTRACTED DRIVER GRANT			5,000.00	4,950.0	50.00	-
	- [					-
						-
- Harrison and the second and the se						-
	65,642.40	35,683.19	14,000.00	- 43,168.6	6   16,720.73	- 55,436.20

heet 11

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

Grant	Balance Jan. 1, 2014		d from 2014 propriations		Expended			Balance Dec. 31, 2014
		Budget	Appropriations By 40a:4-87					
								_
								_
								_
		·						
								_
								-
	_							
	-							-
	-							
	-							_
	-							-
	-					·		-
	_							-
	-							
	-							-
	-			•				-
Totals	65,642.40	35,683.19	14,000.00	-	43,168.66	16,720.73	-	55,436.20

Sheet 11a

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

Grant	Balance Jan. 1, 2014		red to 2014 propriations		Received	Cancelled	Balance Dec.31, 2014
		Budget	Appropriations				
			By 40a:4-87				
CLEAN COMMUNTIIES	10,685.60	10,685.60			10,021.69	-	10,021.69
STATE RECYCLING GRANT	10,941.54	10,941.54			10,892.36		10,892.36
BODY ARMOR GRANT	1,869.98	1,869.98			1,512.22		1,512.22
ALCOHOL EDUCATION AND REHABILITATION	1,108.27	1,108.27			1,831.48		1,831.48
FEDERAL BODY ARMOR GRANT	776.00	776.00			765.00		765.00
DRUNK DRIVING ENFORCEMENT	10,301.80	10,301.80			4,287.55		4,287.55
-							
Totals	35,683.19	35,683.19	_	-	29,310.30	-	29,310.30

Sheet 17

## \*LOCAL DISTRICT SCHOOL TAX

	DEBIT	CREDIT
Balance January 1, 2014	XXXXXXXXX	XXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85002-00	XXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXX	4,696,438.00
Paid	4,696,438.00	
Balance December 31, 2014	XXXXXXXXX	XXXXXXXXX
School Tax Payable # 85003-00		XXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004-00		XXXXXXXXX
*Not Including Type I school debt service, emergency authorizations-schools, transfer to		-
Board of Education for use of local schools	4,696,438.00	4,696,438.00

Must Include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

		Balance December 31, 2014 85046-00	Expenditures	N/A	Interest Earned	2014 Levy 85105-00	Balance January 1, 2014 85045-00	NOT APPLICABLE
,	t	The state of the s			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	DEBIT
	ſ	XXXXXXXXX	XXXXXXXXX					CREDIT

# Must include unpaid requisitions

### REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		_	# Must Include unpaid requisitions
t	τ		
XXXXXXXXX		85034-00	School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)
XXXXXXXXX		85033-00	School Tax Payable #
XXXXXXXXX	XXXXXXXXX		Balance December 31, 2014
		N/A	Paid
	XXXXXXXXX		Levy Calendar Year 2014
	XXXXXXXXX		Levy School Year July 1, 2014 - June 30, 2015
	XXXXXXXXX	85032-00	School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)
	XXXXXXXXX	85031-00	School Tax Payable #
XXXXXXXXX	XXXXXXXXX		Balance January 1, 2014
CREDIT	DEBIT		

Must Include unpaid requisitions

## REGIONAL HIGH SCHOOL TAX

2,218,228.02 2,218,	School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85044-00 xxxxxx	School Tax Payable # 85043-00 xxxxxx	Balance December 31, 2014 xxxxxxxxx xxx xxxxxxxx	Paid 2,218,228.02 xxxxxx	Levy Calendar Year 2014 xxxxxxxxx 2,218;	Levy School Year July 1, 2014 - June 30, 2015 xxxxxxxxxx	School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85042-00 xxxxxxxxxx	School Tax Payable # 85041-00 xxxxxxxxxx	Balance January 1, 2014 xxxxxxxxx xxxxx xxxxx	DEBIT CREI
2,218,228.00	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	2,218,228.00				XXXXXXXXX	CREDIT

# Must include unpaid requisitions

## COUNTY TAXES PAYABLE

	DEBIT	CREDIT
Balance January 1, 2014	XXXXXXXXX	XXXXXXXXX
County Taxes 80003- 01	XXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXX	2,429.97
2014 Levy:	XXXXXXXXX	XXXXXXXX
General County 80003-03	XXXXXXXXX	1,887,939.08
County Library 80003- 04	XXXXXXXXX	141,890.49
County Health	XXXXXXXXX	64,287.64
County Open Space Preservation	XXXXXXXXX	9,263.51
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXX	5,720.45
Paid	2,105,810.69	XXXXXXXX
Balance December 31, 2014	XXXXXXXXX	XXXXXXXX
County Taxes		XXXXXXXXX
Due County for Added and Omitted Taxes	5,720.45	XXXXXXXXX
	2,111,531.14	2,111,531.14

## SPECIAL DISTRICT TAXES

•	1	FT		
XXXXXXXXX	ſ	80003 - 09	31, 2014	Balance December 31, 2014
XXXXXXXX		80003 - 08		Paid
	XXXXXXXXXX	80003 - 07		Total 2014 Levy
XXXXXXXX	XXXXXXXXX			
XXXXXXXXX	XXXXXXXXXX		N/A	
XXXXXXXX	XXXXXXXXX		81105-00	Open Space -
XXXXXXXX	XXXXXXXXX		81109 - 00	Garbage -
XXXXXXXX	XXXXXXXXX		81112 - 00	Water -
XXXXXXXX	XXXXXXXXX		81111 - 00	Sewer -
XXXXXXXX	XXXXXXXXX		81108 - 00	Fire -
XXXXXXXXX	XXXXXXXXXX	tnote)	2014 Levy: (List Each Type of District Tax Separately - see Footnote)	2014 Levy: (List Ea
	XXXXXXXXX	80003 - 06	2014	Balance January 1, 2014
CREDIT	DEBIT			

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

### STATE LIBRARY AID

# RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

t	t	
		Balance December 31, 2014 80004 - 10
XXXXXXXXX		Expended 80004 - 09
		N/A
XXXXXXXXX	XXXXXXXXX	State Library Aid Received in 2014 80004 - 02
	XXXXXXXXX	Balance January 1, 2014 80004 - 01
CREDIT	DEBIT	

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

£	ľ	
		Balance December 31, 2014 80004 - 12
XXXXXXXXX		Expended 80004 - 11
		N/A
	XXXXXXXXX	State Library Aid Received in 2014 80004 - 04
XXXXXXXXX	XXXXXXXXX	Balance January 1, 2014 80004 - 03

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

		_
1	•	
		Balance December 31, 2014 80004 - 14
	-	
XXXXXXXXX		Expended 80004 - 13
		N/A
XXXXXXXXX	XXXXXXXXX	State Library Aid Received in 2014 80004 - 06
	XXXXXXXXX	Balance January 1, 2014 80004 - 05
11	11/	

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

1	1	
		Balance December 31, 2014 80004 - 16
XXXXXXXXX		Expended 80004 - 15
		N/A
XXXXXXXXX	XXXXXXXXX	State Library Aid Received in 2014 80004 - 08
	XXXXXXXXX	Balance January 1, 2014 80004 - 07

# STATEMENT OF GENERAL BUDGET REVENUES 2014

41,280.37	6,460,046.80	6,418,766.43		
111,711.17	4,751,958.41	4,640,247.24	80107-	Total Amount to be Raised by Taxation
			80121-	(c) Addition to Local District School Tax
XXXXXXXX	XXXXXXXXX		80106-	(b) Addition to Local District School Tax
XXXXXXXX	XXXXXXXXX	4,640,247.24	80105-	(a) Local Tax for Municipal Purposes
XXXXXXXX	XXXXXXXXX	XXXXXXXXX		Amount to be Raised by Taxation:
1				
(32,986.77)	289,613.23	322,600.00	80104-	Receipts from Delinquent Taxes
(37,444.03)	1,344,475.16	1,381,919.19	80103-	Total Miscellaneous Revenue Anticipated
t				
	14,000.00	14,000.00		1-
XXXXXXXXX	XXXXXXXXX	XXXXXXXXX		Added by N.J.S. 40A:4-87: (List on 17a)
(37,444.03)	1,330,475.16	1,367,919.19		Adopted Budget
XXXXXXXX	XXXXXXXXX	XXXXXXXXX		Miscellaneous Revenue Anticipated:
			80102-	Surplus Anticipated with Prior Written Consent of Director of Local Government
1	74,000.00	74,000.00	80101-	Surplus Anticipated
Excess or Deficit *	Realized -02	Budget -01	and the second s	Source

# ALLOCATION OF CURRENT TAX COLLECTIONS

		ount to be Raised by Taxation" in the "Budget"	*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget"
13,775,725.58	13,775,725.58		
	XXXXXXXXX	ote) 80118 - 00	*Deficit Non-Budget Revenue (see footnote)
XXXXXXXX	4,751,958.41	ite) 80117 - 00	*Excess Non-Budget Revenue (see footnote)
XXXXXXXX		(or) 80116 - 00	Balance for Support of Municipal Budget (or)
ī	XXXXXXXXX	Taxes (or) 80115 - 00	Deficit in Required Collection of Current Taxes (or)
412,425.00	XXXXXXXXX	80114 - 00	Reserve for Uncollected Taxes
XXXXXXXX		80120 - 00	Municipal Open Space Tax
XXXXXXXXX		80113 - 00	Special District Taxes
XXXXXXXX	5,720.45	d Taxes 80112 - 00	Due County for Added and Omitted Taxes
XXXXXXXX	2,103,380.72	80111-00	County Tax
XXXXXXXX	2,218,228.00	80110 - 00	Regional High School Tax
XXXXXXXX	ı	00 - 61108	Regional School Tax
XXXXXXXX	4,696,438.00	80109 - 00	Local District School Tax
XXXXXXXX	XXXXXXXXX		Amount to be Raised by Taxation
13,363,300.58	XXXXXXXXX	em 10 or 14 on Sheet 22) 80108 - 00	Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)
CREDIT	DEBIT		

<sup>\*</sup>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 allocated would apply to "Non - Budget Revenue" only.

## STATEMENT OF GENERAL BUDGET REVENUES 2014 (Continued)

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

	14,000.00	14,000.00	Total (Sheet 17)
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1			
•			
1	5,000.00	5,000.00	Distracted Driver
t	4,000.00	4,000.00	Click It or Ticket It
1	5,000.00	5,000.00	Drive Sober or Get Pulled Over
Excess or Deficit	Realized	Budget	Source

written notification of the award of public or private revenue. These insertions meet the statutory requirements of I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received

CFO Signature: N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

		A constitution of the cons
301.76	80012-12	Unexpended Balances Canceled (see footnote)
6,418,464.67	80012-11	Total Expenditures
	642,521.54	Reserved 80012-10
	412,425.00	Paid or Charged - Reserve for Uncollected Taxes 80012-09
	5,363,518.13	Paid or Charged [Budget Statement Item (L)] 80012-08
		Deduct Expenditures:
6,418,766.43	80012-07	Total Appropriations and Overexpenditures
	80012-06	Add: Overexpenditures (see footnote)
6,418,766.43	80012-05	Total General Appropriations (Budget Statement Item 9)
	80012-04	Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)
6,418,766.43	80012-03	Appropriated for 2014 (Budget Statement Item 9)
14,000.00	80012-02	2014 Budget - Added by N.J.S. 40A:4-87
6,404,766.43	80012-01	2014 Budget as Adopted

FOOTNOTES - RE: OVEREXPENDITURES:

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

	Total Expenditures
	Reserved
	Paid or Charged N/A
	Deduct Expenditures:
	Total Authorizations
	N.J.S. 40A:4-20 (Prior to adoption of budget)
	N.J.S. 40A:4-46 (After adoption of budget)
	2014 Authorizations
	The second secon

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".

## RESULTS OF 2014 OPERATION CURRENT FUND

702,536.02	702,536.02	
XXXXXXXX	632,105.22	Surplus Balance - To Surplus (Sheet 21) 80013 - 14
	XXXXXXXX	Deficit Balance - To Trial Balance (Sheet 3) 80013 - 13
XXXXXXXX		
XXXXXXXX		
XXXXXXXX		
XXXXXXXX		· CONTROL OF THE CONT
XXXXXXXX		Interfund Advances Originating in 2014 80013 - 12
XXXXXXXX	ı	Required Collections of Current Taxes 80013 - 11
XXXXXXXX		
XXXXXXXX	32,986.77	Delinquent Tax Collections 80013 - 10
XXXXXXXX	37,444.03	Miscellaneous Revenues Anticipated 80013 - 09
XXXXXXXX	XXXXXXXX	Deficit in Anticipated Revenues:
	XXXXXXXX	Balance December 31, 2014 80013 - 08
XXXXXXXX	1	Balance January 1, 2014 80013 - 07
XXXXXXXX	XXXXXXXX	Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)
	XXXXXXXX	
200.00	XXXXXXXX	Cancel Reserve for reassessment
228.98	XXXXXXXX	Cancel Grant Receivables and Reserves
	XXXXXXXX	Prior Years Interfunds Returned in 2014 80013 - 06
520,429.13	XXXXXXXX	Unexpended Balances of 2013 Appropriation Reserves 80013 - 05
	XXXXXXXX	Statutory Excess - Animal Control Trust
	XXXXXXXX	Payments in Lieu of Taxes on Real Property 81120 -
	XXXXXXXX	Proceeds of Sale of Foreclosed Property (Sheet 27) 81114 -
69,664.98	XXXXXXXX	Miscellaneous Revenues Not Anticipated 81113 -
301.76	XXXXXXXX	Unexpended Balances of 2014 Budget Appropriations 80013 - 04
111,711.17	XXXXXXXX	Required Collection of Current Taxes 80013 - 03
	XXXXXXXX	
1	XXXXXXXX	Delinquent Tax Collections 80013 - 02
t	XXXXXXXX	Miscellaneous Revenues anticipated 80013 - 01
XXXXXXXX	XXXXXXX	Excess of anticipated Revenues:
Credit	Debit	
A COLUMN TO THE PROPERTY OF TH		

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

\$ 69,664.98	Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)
4,445.00	Zoning Permits
160.24	Admin Fees
440.00	Car Fees
1,015.80	Scrap Metal /Steel
6,332.12	FEMA Reimbursements
1,364.01	Miscellaneous Refunds
31,298.00	Senior Housing PILOT
90.00	Certified Lists
18,376.24	Planning / Zoning Board Applications
985.00	Senior Citizen & Veterans Deduction Administrative Fee
59.97	Copies
2,662.50	State Motor Vehicle Inspection Fees
128.50	Miscellaneous
184.50	Tax Collector
2,123.10	Rent Senior Center
Amount Keauzed	SOURCE

### **SURPLUS - CURRENT FUND YEAR 2014**

1,687,510.49	1,687,510.49		
XXXXXXXX	1,613,510.49	80014 - 05	7. Balance December 31, 2014
XXXXXXX			6.
XXXXXXXX		ior Writ- ervices 80014 - 04	5. Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Government Services
XXXXXXXX	74,000.00	sh 80014 - 03	4. Amount Appropriated in the 2014 Budget - Cash
632,105.22	XXXXXXXX	80014 - 02	3. Excess Resulting from 2014 Operations
	XXXXXXXX		2.
1,055,405.27	XXXXXXXX	80014 - 01	1. Balance January 1, 2014
Credit	Debit		

### **ANALYSIS OF BALANCE DECEMBER 31, 2014** (FROM CURRENT FUND - TRIAL BALANCE)

	ſ	WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	WOUL
1,613,510.49	80014 - 15	* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS	* IN THE C
24,000.00	80014 - 14	Total Other Assets	
		Cash Deficit # 80014 - 13	Cash
	24,000.00	Deferred Charges # 80014 - 12	Defe
		(1) Due from State of N.J. Senior Citizens and Veterans Deduction 80014 - 16	(1) I
		Other Assets Pledged to Surplus: *	Other Asse
	80014 - 10	Deficit in Cash Surplus	Deficit in C
1,589,510.49	80014 - 09	olus	Cash Surplus
1,135,617.38	80014 - 08	Deduct Cash Liabilities Marked with "C" on Trial Balance	Deduct Cas
2,725,127.87			Sub Total
500.00		und	Change Fund
	80014 - 07	ats	Investments
2,724,627.87	80014 - 06		Cash

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
# MAY NOT BE ANTICIPATED AS NON - CASH SURPLUS IN 2015 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. and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis. 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

## (FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2014 LEVY

To Current Taxes Realized in Cash (Sheet 17)	Total of Line 10 Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	14. Calculation of Current Taxes Realized in Cash:	Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale Check here	13. Percentage of Cash Collections to Total 2014 Levy,  (Item 10 divided by Item 5)is 97.57%  82112-00	12. Amount Outstanding December 31, 2014	11. Total Credits	Total To Line 14 82111-00	State's Share of 2014 Senior Citizens and Veterans Deductions Allowed 82123-00	R.E.A.P. Revenue 82124-00	In 2014 * 82122-00	10. Collected in Cash: In 2013 82121-00	9. Discount Allowed	8. Remitted, Abated or Canceled	7. Transferred to Foreclosed Property	6. Transferred to Tax Title Liens	5a. Subtotal 2014 Levy  5b. Reductions due to tax appeals**  5c. Total 2014 Tax Levy	4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	3.Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	2. Amount of Levy Special District Taxes	(Abstract of Ratables)	
			k here & complete sheet 22a		82120-00		\$ 13,363,300.58	\$ 50,000.00		\$ 13,258,534.50	\$ 54,766.08	82110-00	82109-00	82108-00	82107-00	13,695,411.18 82106-00	82104-00	82103-00	82102-00	82113-00	
\$ 13,363,300.58	\$ 13,363,300.58				\$ 297,171.06	\$ 13,398,240.12	ı		1	1	1		\$ 23,205.10		\$ 11,734.44	\$ 13,695,411.18		\$ 37,010.32			

Note A: In showing the above percentage the following should be noted: Where Item 5 shows \$1,5000,000.00, and Item 10 shows \$1,049,977.50, the percentage represented by the cash collections would be \$1,049,977.50 / \$1,500,000.00 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.

<sup>\*</sup> Include overpayments applied as part of 2014 collections.

<sup>\*\*</sup> 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 2014

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  NOT APPLICABLE	
Total of Line 10 Collected in Cash (sheet 22)	₩
LESS: Proceeds from Accelerated Tax Sale	
NET Cash Collected	₩
Line 5c (sheet 22) Total 2014 Tax Levy	
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	%
(2) Utilizing Tax Levy Sale NOT APPLICABLE	
Total of Line 10 Collected in Cash (sheet 22)	<b>⇔</b>
LESS: Proceeds from Accelerated Tax Sale	
NET Cash Collected	\$
Line 5c (sheet 22) Total 2014 Tax Levy	\$
Percentage of Collection excluding 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, 2014	XXXXXXX	XXXXXXXX
Due From State of New Jersey		XXXXXXXX
Due To State of New Jersey	XXXXXXXX	16,696.72
2. Sr. Citizens Deductions Per Tax Billings	10,000.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	39,750.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	750.00	
6. Veterans Deductions Disallowed By Tax Collector		500.00
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	500.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXX	250.00
9. Received in Cash from State	XXXXXXXX	49,250.00
10. Sr. Citizens Deductions Disallowed By Tax Collector Prior Year Taxes		
11. Received from Taxpayer for Sr. Citizen Disallowed		
12. Balance December 31, 2014	XXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	t
Due To State of New Jersey	16,196.72	XXXXXXXX
	67,196.72	67,196.72

Calculation of Amount to be included on Sheet 22, Item 10-

## 2014 Senior Citizens and Veterans Deductions Allowed

50,000.00	To Item 10, Sheet 22
1,000.00	Less: Line 6 & 7
51,000.00	Sub - Total
1,250.00	Line 4 & 5
39,750.00	Line 3
10,000.00	Line 2

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

243,000.00	243,000.00		
242 000 00	220000		
XXXXXXXX	XXXXXXXX		Interest Earned on Taxes Pending Appeals
XXXXXXXX	XXXXXXXX	243,000.00	Taxes Pending Appeals *
XXXXXXXX	243,000.00		Balance December 31, 2014
XXXXXXXX		est)	Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)
XXXXXXXX		ite of Payment)	Cash Paid to Appellants (Including 5% Interest from Date of Payment)
193,000.00			Budget Appropriation
	XXXXXXXX		Interest Earned on Taxes Pending State Appeals
	XXXXXXXX		Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)
XXXXXXXX	XXXXXXXX		Interest Earned on Taxes Pending Appeals
XXXXXXXX	XXXXXXXX	50,000.00	Taxes Pending Appeals
50,000.00	XXXXXXX		Balance January 1, 2014
Credit	Debit		

Appeals Not Adjusted by December 31, 2014

Signature of Tax Collector

2818-

License #

Date

5/2/15

<sup>\*</sup> Includes State Tax Court and County Board of Taxation

# 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, Item12)	
₽	Reserve for Uncollected Taxes Exclusion: Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A x % of collection (Item 16)	
Ü	TIMES: % of increase of Amount to be Raised by Taxes over Prior Year [( 2015 Estimated Total Levy - 2014 Total Levy) / 2014 Total Levy]	<b>"</b> %
D.	D. Reserve for Uncollected Taxes Exclusion Amount $[(B \times C) + B]$	<b>⇔</b>
Į.	Net Reserve for Uncollected Taxes  Appropriation in Current Budget  (A - D)	<b>€</b> A
2015	2015 Reserve for Uncollected Taxes Appropriation Calculation (Actual)	
1. S	Subtotal General Appropriations (item 8(L) budget sheet 29)	<b>€</b>
2. T	Taxes not Included in the Budget (AFS 25, items 2 thru 7)	<i>€</i> 5
	Total	\$
3. L	Less: Anticipated Revenues ( item 5, budget sheet 11)	<b>€</b>
. <del>4</del>	Cash Required	\$
5. T	Total Required at% (items 4+6)	<b>⇔</b>
6. R	Reserve for Uncollected Taxes ( item E above)	<del>⇔</del>

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Ontstanding	16 Percentage of Cash Collections to Adjusted Amount Outstanding
703,599.22	703,599.22		15. Totals
XXXXXXXX	XXXXXXXX	71,237.33	B. Tax Title Liens 83122 - 00
XXXXXXXX	XXXXXXXX	342,748.66	A. Taxes 83121 - 00
413,985.99	XXXXXXXX		14. Balance December 31, 2014
XXXXXXXX	297,171.06	83123 - 00	13. 2014 Taxes
XXXXXXXX	11,734.44	83119 - 00	12. 2014 Taxes Transferred to Liens
XXXXXXXX	5,261.22	83118 - 00	11. Interest and Costs - 2014 Tax Sale
XXXXXXXX	XXXXXXXX	43,838.51	B. Tax Title Liens 83117 - 00
XXXXXXXX	XXXXXXXX	245,774.72	A. Taxes 83116 - 00
289,613.23	XXXXXXXX		10. Collected:
XXXXXXXX	389,432.50		9. Balance Brought Down
426,484.58	426,484.58		8. Totals
389,432.50	XXXXXXXX		7. Balance Before Cash Payments
XXXXXXXX	(1) 37,052.08	83107 - 00	B. Tax Title Liens - Transfers from Taxes
(1) 37,052.08	XXXXXXXX	83104 - 00	A. Taxes - Transfers to Tax Title Liens
XXXXXXXX	XXXXXXXX		6. Adjustment between Taxes (Other than current year) and Tax Title Liens:
XXXXXXXX		83111 - 00	5. Added Tax Title Liens
XXXXXXXX	9,103.47	83110 - 00	4. Added Taxes
	XXXXXXXX	83109 - 00	B. Tax Title Liens
	XXXXXXXX	83108 - 00	A. Taxes
XXXXXXX	XXXXXXXX		3. Transferred to Foreclosed Tax Title Liens:
	XXXXXXXX	83106 - 00	B. Tax Title Liens
Adding of straightfoliam with subdefunctions de de matter, de la matter, de la matter, de la matter de la matte	XXXXXXXX	83105 - 00	A. Taxes
XXXXXXXX	XXXXXXXX		2. Canceled:
XXXXXXXX	XXXXXXXX	61,028.10	B. Tax Title Liens 83103 - 00
XXXXXXXX	XXXXXXXX	319,300.93	A. Taxes 83102 - 00
XXXXXXXX	380,329.03		1. Balance January 1, 2014
Credit	Debit		

16. Percentage of Cash Collections to Adjusted Amount Outstanding 74.36%

(Item No.10 divided by Item No. 9 is

17. Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2015.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

69 83125 - 00 307,839.98 and represents the

Sheet 26

# SCHEDULE OF FORECLOSED PROPERTY

# (PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

61,500.00	61,500.00		
61,500.00	XXXXXXXX	4. Balance December 31, 2014 84114 - 00	14.
XXXXXXX		3. Gain on Sales 84113 - 00	13.
	XXXXXXX	2. Loss on Sales 84112 - 00	12.
	XXXXXXXX	1. Mortgage 84111 - 00	11.
	XXXXXXXX	0. Contract 84110 - 00	10.
	XXXXXXXX	. Cash * 84109 - 00	9.
XXXXXXXX	XXXXXXXX	Sales	
	XXXXXXXX	Adjustment to Assessed Valuation 84107 - 00	7.
XXXXXXXX		. Adjustment to Assessed Valuation 84106 - 00	6.
	XXXXXXXX	B. Adjustment 84105 - 00	5B.
XXXXXXXX		A. 84102 - 00	5A.
XXXXXXXX		. Taxes Receivable 84104 - 00	4.
XXXXXXXX		. Tax Title Liens 84103 - 00	3.
XXXXXXXX	XXXXXXXX	. Foreclosed or Deeded in 2014	2.
XXXXXXXX	61,500.00	. Balance January 1, 2014 84101 - 00	1.
Credit	Debit	NOT APPLICABLE	
	TANK OXOXXX		

#### CONTRACT SALES

84116 - 00 X3 84117 - 00 X3 84118 - 00 X3 84119 - 00 X3	XXXXXXXX XXXXXXXXX
	18 18 18 1
	8
84116 - 00	
84115 - 00	1

#### MORTGAGE SALES

ſ	t			
	XXXXXXXX	84124 - 00	24. Balance December 31, 2014	24.
	XXXXXXXX	84123 - 00		23.
		84122 - 00	22. Collected *	22.
XXXXXXXX		roperty 84121 - 00	21. 2014 Sales from Foreclosed Property	21.
XXXXXXXX		84120 - 00	20. Balance January 1, 2014	20.
Credit	Debit	LE	NOT APPLICABLE	

Realized in 2014 Budget

To Results of Operation (Sheet 19)

(84125 - 00)

### **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,

4.	۔ ڊ	در	.2	÷			ဂ်၊	4.	က	2.	<del>-</del>		<u> </u>		10.	9.	œ	7.	6.	'n	4	ယ္	?	:			
					In favor of	JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED						Date	EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51	*Do not include items funded or refunded as listed below.					Transcript of Property of the Control of the Contro			To contain the first three thr	Emergency Authorizations - Schools	Emergency Authorization - Municipal *		Caused By	N.J.S. 40A:4-55
		70/W-21/20/20			On Account of	) AGAINST MI							ATIONS UNDI NDED UNDER	refunded as listec			Tradition of the second					İ			Report	Dec. 31, 2013 per Audit	N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)  Amount
				N/A	Date Entered	UNICIPALITY					N/A	Purpose	ER N.J.S. 40A: N.J.S. 40A:2-3	l below.											Budget	Amount in 2014	4-55.13 listed on S
					Amount	AND NOT S							4-47 WHICH OR N.J.S. 40.												from 2014	Amount Resulting	heets 29 and 30.
					Appropriated for in Budget of Year 2015	ATISFIED		Re-Property in the	Medical.		All many and a second a second and a second	Amount	HAVE BEEN A:2-51		<b>S</b>	<del>S</del>	<b>€</b> 9	5	\$	\$	<b>S</b>	59	<b>€</b> 9	59	Dec. 31, 2014	Balance as at	

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; MUNI - CIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

	Date	Purp	ose	Amount Authorized	Not Less Than 1/5 of Amount Authorized *	Balance Dec. 31, 2013	REDUCE By 2014 Budget	D IN 2014  Canceled by Resolution	Balance Dec. 31, 2014
0	99/28/2010	Revision of Master Plan and Co	dification	20,000.00	4,000.00	8,000.00	4,000.00		4,000.00
0	07/09/2013	Revaluation of Taxes		25,000.00	5,000.00	25,000.00	5,000.00		20,000.00
		,	*	ч					-
Sheet 29									-
					_		-		-
					-	-	-		_
					-				-
			В		-		-		-
			i.		-		-		-
			Totals	45,000.00	9,000.00	33,000.00	9,000.00	-	24,000.00

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

<sup>\*</sup> Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31 2014" must be entered here and then raised in the 2015 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	Pur	pose	Amount	Not Less Than 1/3 of Amount	Balance	REDUCE	ED IN 2014	Balance
			Authorized	Authorized *	Dec. 31, 2013	By 2014 Budget	Canceled by Resolution	Dec. 31, 2014
				-				
								-
				_				
				_				-
				-				-
								-
			,	-				_
				-				-
				<u>-</u>				-
								-
				-				
		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. and are recorded on this page

Chief Financial Officer

<sup>\*</sup> Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31 2014" must be entered here and then raised in the 2015 budget.

### SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR BONDS

# (COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		71 - 65000	Total "Interest on Bonds - Debt Service " (*Items)	Total "Interest on Bonds
	80033 - 11	80033 _ 12	2015 Bond Maturities - Assessment Bonds 2015 Interest on Bonds *	2015 Bond Maturit
	•			
	XXXXXXXX	1	ber 31, 2014 80033 - 10	Outstanding, December 31, 2014
			'A	N/A
	XXXXXXXX		80033 - 09	Paid
		XXXXXXXX	80033 - 08	Issued
		XXXXXXXX	ry 1, 2014 80033 - 07	Outstanding January 1, 2014
		BONDS	ASSESSMENT SERIAL BONDS	
		80033 - 06	ds *	2015 Interest on Bonds *
	80033 - 05		2015 Bond Maturities - General Capital Bonds	2015 Bond Maturit
	XXXXXXXX	1	ber 31, 2014 80033 - 04	Outstanding, December 31, 2014
				we do not not not not not not not not not no
			'A	N/A
	XXXXXXXX		80033 - 03	Paid
		XXXXXXXX	80033 - 02	Issued
		XXXXXXXX	ry 1, 2014 80033 - 01	Outstanding January 1, 2014
2015 Debt Service	Credit	Debit		

## LIST OF BONDS ISSUED DURING 2014

		ı	1	Total
				N/A
Rate	Issue	2015 Maturity   Amount Issued	2015 Maturity	Purpose
Interest	Date of			

80033 - 14

Sheet 31

### SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL) LOANS

T	80033 - 13	Loan		Total 2015 Debt Service for
	80033 - 12			2015 Interest on Loans
	80033 - 11			2015 Loan Maturities
	ſ	1		
	XXXXXXXX	1	80033 - 10	Outstanding December 31, 2014
	-			
	-			N/A
	XXXXXXXX		80033 - 09	Paid
		XXXXXXXX	80033 - 08	Issued
		XXXXXXXX	80033 - 07	Outstanding January 1, 2014
	Z	LOAN		
1	80033 - 13			Total 2015 Debt Service
	80033 - 06			2015 Interest on Loans
	80033 - 05			2015 Loan Maturities
	r		<u> </u>	
	XXXXXXXX	ſ	80033 - 04	Outstanding December 31, 2014
				N/A
	XXXXXXXX		80033 - 03	Paid
		XXXXXXXX	80033 - 02	Issued
		XXXXXXXX	80033 - 01	Outstanding January 1, 2014
2015 Debt Service	Credit	Debit		

## LIST OF LOANS ISSUED DURING 2014

		80033 - 15	80033 - 14	
		<b>S</b>	<b>S</b>	Total S
		N/A		
Rate	Issue	2015 Maturity   Amount Issued	2015 Maturity	Purpose
Interest	Date of			
		CANTEL ON MOX		TOTAL OF MOUNTAIN AND COME TO CASE IN CASE

## SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR BONDS

## TYPE 1 SCHOOL TERM BONDS

				5.
		80039 -	y Taxes	4. Interest on Unpaid State and County Taxes
		80038 -		3. Tax Anticipation Notes
		80037 -		2. Special Emergency Notes
		80036 -	-	1. Emergency Notes
Requirement	Dec. 31, 2014			
ONLY		CURRENT FU	UIREMENT -	2015 INTEREST REQUIREMENT - CURRENT FUND DEBT
		1		Total 80035 -
The state of the s				N/A
Interest Rate	Date of Issue	Amount Issued -02	2015 Maturity -01	Purpose
	20	ED DURING	BONDS ISSUED	LIST OF I
\$	80034 - 12	ems)	Type 1 School Debt Service" (*Items)	Total "Interest on Bonds - Type 1 School
	80034 - 11		Military Maria Indiana	2015 Bond Maturities - Serial Bonds
		80034 - 10		2015 Interest on Bonds *
	ι	L		
	XXXXXXXX	t	80034 - 09	Outstanding, December 31, 2014
				N/A
	XXXXXXXX		80034 - 08	Paid
		XXXXXXXX	80034 - 07	Issued
		XXXXXXXX	80034 - 06	Outstanding January 1, 2014
		BOND	SCHOOL SERIAL	TYPE 1 SCI
		80034 - 05		2015 Interest on Bonds *
		80034 - 04		2015 Bond Maturities - Term Bonds
		-		
	XXXXXXXX	ı	80034 - 03	Outstanding, December 31, 2014
				N/A
	XXXXXXXX		80034 - 02	Paid
The state of the s		XXXXXXX	80034 - 01	Outstanding January 1, 2014
2015 Debt Service	Credit	Debit		

#### **DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)**

	Original	Original	Amount	Date	Rate	2015 Budget	Requirements	Interest
Title or Purpose of Issue	Amount	Date of	of Note	of	of			Computed to
	Issued	Issued*	Outstanding	Maturity	Interest	For Principal	For Interest	(Insert Date
			Dec. 31, 2014				**	
1. Various Improvements 12-2006	628,750.00	11/08/06	212,735.00	08/21/15	1.000%	33,092.11	2,127.35	08/21/15
2. Various Capital Improve 19-2009	225,000.00	04/29/10	135,000.00	08/21/15	1.000%	14,367.82	1,350.00	08/21/15
3. Imp. To Various Roads 11-2013	242,500.00	10/25/13	218,250.00	08/21/15	1.000%		2,182.50	08/21/15
4. Imp. To The Fire House 12-2013	19,000.00	10/25/13	17,100.00	08/21/15	1.000%		171.00	08/21/15
5. Various Improvements 08-2014	1,536,000.00	08/21/14	1,536,000.00	08/21/15	1.000%		15,360.00	08/21/15
6.								
<sup>2</sup> 7.								
2 7. 8.								
9.								
10.		·						
11.			;					
12.								:
13.								
14.								
Totals	2,651,250.00		2,119,085.00			47,459.92	21,190.85	

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

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

80051 - 01

80051 - 02

<sup>\*</sup> 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 2012 or prior require one legally payable Installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted with statement.

<sup>\*\*</sup> If Interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

#### DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget I	Requirements For Interest **	Interest Computed to (Insert Date
1.							-	,
2.							-	
3.							-	
4.							-	
5.							_	
6.					,			
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Totals	-		<b>1</b>			-	-	

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

80051 - 01

80051 - 02

Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

<sup>\*\*</sup> Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

#### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Amount of	2015 Budge	t Requirement
Purpose	Lease Obligation Outstanding Dec. 31, 2014	For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2008			
1.			
2.			
3.			
4.			
5.			4
6.			
Leases approved by LFB after July 1, 2008			
1.			
2.			
3.			
4.			
5.			
6.			
Total			

80051-01

80051-02

#### heet 35

#### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS								
Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2014	2014	Purchase	Expended		Balance - Dece	mber 31, 2014
not merely designate by code number.	Funded	Unfunded	Authorizations	Order Adjustment		Canceled	Funded	Unfunded
(16-03) Improvements to Recreational Facilities	11,152.72				3,000.00		8,152.72	
(15-04) Improvements to Recreational Facilities	36,152.41						36,152.41	
(19-09) Various Improvements	·	35,086.50			26,434.10		-	8,652.40
(17-10) Various Capital Improvements	10,370.87				5,579.59		4,791.28	
(18-10) Imp for Economic Development	2,970.60						2,970.60	<u>-</u>
(10-13) Purchase of computer Upgrades	6,189.67				3,849.67		2,340.00	
(11-13) Improvement to Various Roads	9,602.98	242,500.00			202,995.26			49,107.72
(12-13) Improvement to the Fire House	302.99	19,000.00			2,651.27			16,651.72
(08-14) Various Capital Improvements			1,796,000.00		153,504.98		106,495.02	1,536,000.00
(09-14) Air Conditioning Unit			12,000.00		11,479.47		520.53	0.00
				-				
								_
								-
								_

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	Balance - Jar	nuary 1, 2014	2014	Expended	Authorizations	Balance - Dece	mber 31, 2014
not merely designate by code number.	Funded	Unfunded	Authorizations		Canceled	Funded	Unfunded
							,
2							
) 					<u> </u>		
\$							
######################################							
Total 70000 -	76,742.24	296,586.50	1,808,000.00	 409,494.34	-	161,422.56	1,610,411.84

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

224,311.20	224,311.20		
XXXXXXXXX	147,311.20	r 31, 2014 <b>80031 -05</b>	Balance December 31, 2014
XXXXXXXXXX			
XXXXXXXXX	77,000.00	Appropriated to Finance Improvement Authorizations 80031 -04	Appropriated to Fi
XXXXXXXXX			
XXXXXXXXX			And the state of t
XXXXXXXXX			
	XXXXXXXXX	List by Improvements - Direct Charges Made for Preliminary Costs:	List by Improveme
	XXXXXXXXX	vement Authorizations Canceled (financed in whole by the Capital Improvement Fund) 80031 -03	Improvement Authorizations Canceled (financed in whole by the Capita
	XXXXXXXXX		
45,000.00	XXXXXXXXX	Received from 2014 Budget Appropriation * 80031 -02	Received from 201
179,311.20	XXXXXXXXX	1,2014 80031-01	Balance - January 1, 2014
Credit	Debit		
the state of the s			

<sup>\*</sup> The full amount of the 2014 budget appropriations should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS GENERAL CAPITAL FUND

	•	* The full amount of the 2014 appropriation should be transferred to this account unless the balance of the	* The full amount of the 2014 appropriation
ı	ı		
XXXXXXXX	1	80030 -05	Balance - December 31, 2014
XXXXXXXX			
XXXXXXXX		Authorizations 80030-04	Appropriated to Finance Improvement Authorizations
		N/A	Balance and the second
	XXXXXXXX	opriations * 80030 -03	Received from 2014 Emergency Appropriations *
	XXXXXXXX	priation * 80030 -02	Received from 2014 Budget Appropriation *
	XXXXXXXX	80030 -01	Balance - January 1, 2014
Credit	Debit		

The full amount of the 2014 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

#### CAPITAL IMPROVEMENTS AUTHORIZED IN 2014 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

## GENERAL CAPITAL FUND ONLY

77,000.00	272,000.00	1,536,000.00	1,808,000.00	Total 80032 -00
	12,000.00		(2) 12,000.00	(09-2014) Air Conditioning Unit
77,000.00	260,000.00	1,536,000.00	(1) 1,796,000.00	(08-2014) Various Cap. Imp.
Years				
of 2014 or Prior	Ordinance	Authorized		
Payment in Budget	Provided by	Obligations	Appropriated	Purpose
Amount of Down	Down Payment	Total	Amount	

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.

- (1) \$77,000 from Capital Imp. Fund, \$183,000 from DOT Grant
- (2) \$12,000 from Reserve for Imp. To Municipal Property

## GENERAL CAPITAL FUND

#### STATEMENT OF CAPITAL SURPLUS YEAR - 2014

14,547.06	14,547.06		
XXXXXXX	14,547.06	Balance - December 31, 2014 80029 -04	Balance - 1
XXXXXXX		Appropriated to 2014 Budget Revenue 80029 -03	Appropria
XXXXXXX		Appropriated to Finance Improvement Authorizations 80029 -02	Appropria
		Cancelled	Reserves Cancelled
	XXXXXXX	Funded Improvement Authorizations Canceled	Funded In
	XXXXXXX	Premium on Sale of Bonds	Premium
14,547.06	XXXXXXX	Balance - January 1, 2014 80029 -01	Balance -
Credit	Debit		

# BONDS ISSUED WITH A COVENANT OR COVENANTS

	6. L	5.	4. A	3. A	2. A			1. A
	6. Less Amount of Special Trust Fund to be Used	Total of 3 and 4 - Gross Appropriation	<ol> <li>Amount of Interest on Bonds with a Covenant - 2015 Requirement</li> </ol>	<ol> <li>Amount of Bonds Issued Under Item 1</li> <li>Maturing in 2015</li> </ol>	2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A)	Outstanding December 31, 2014	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;	1. Amount of Serial Bonds Issued Under Provisions of Chapter 233,
	<b>\$</b>	\$	<b>⇔</b>	<b>€</b> 9	ber 31, 2014 (Note A)		3, P.L. 1943 or snant or Covenants;	f Chapter 233,
٠					&	<b>⇔</b>		

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

amount of Item 7 extended into the 2014 appropriation column. Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

### 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)

4. Amounts due School Districts for Local School Tax	3. Amount due Special Districts	2. County Taxes	1. State Taxes	E. <u>Unpaid</u>	4. 4% of 2014 Tax Levy for all purposes:  Levy	3. Cash Deficit 2014	2. 4% of 2013 Tax Levy for all purposes:  Levy	D. 1. Cash Deficit 2013	C. Does the appropriation required to be included in the 2015 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in budget for the year just ended? Answer YES or NO:	NOTE: If answer to Item B1 is YI	Answer YES or NO: YES If a	2. Have payments been made for all bonded obligations or notes due on or before December 31, 2014?	Answer YES or NO: YES	B.  1. Did any Maturities of bonded obligations or notes fall due during the year 2014?	(*) Including prepayments and overpayments applied	3. Seventy (70) percent of Item 1	2. Amount of Item 1 Collected in 2014 (*)	A.  1.Total Tax Levy for the Year 2014 was
ax \$ - \$	S	\$ 5,720.45 \$ 5,720.45	\$	<u>2013</u> <u>2014</u> <u>Total</u>		\$ NONE	S	\$ NONE	e 2015 budget for the liquidation of all appropriations for operating purposes in the NO	NOTE: If answer to Item B1 is YES, then Item B2 must be answered	If answer is "NO" give details	or notes due on or before		due during the year 2014?	d.	\$ 9,586,787.83	\$ 13,363,300.58	\$ 13,695,411.18

## SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

### CITELITIES CALX

#### 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 2014, 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, 2014

### **Operating and Capital Sections**

(Separately Stated)

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

															Title of Account
															Debit
															Credit

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

Section in the same manner as set forth in General Capital Fund on Sheet 8

#### POST CLOSING

## TRIAL BALANCE WATER UTILITY FUND (CONT'D)

AS AT DECEMBER 31, 2014

### **Operating and Capital Sections**

(Separately Stated)

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

														Title of Account
														Debit
														Credit

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

#### UTILITY ASSESSMENT TRUST FUNDS POST CLOSING TRIAL BALANCE -

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

AS AT DECEMBER 31, 2014

															Title of Account
															Debit
									-		-				Credit

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

#### ANALYSIS OF WATER UTILITY ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash	Audit Balance		Reco	eipts				Balance
and Investments are Pledged	Dec. 31, 2013	Assessment and Liens	Operating Budget				Disbursements	Dec. 31, 2014
Assessment Serial Bond Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxx	XXXXXXX	xxxxxxx	XXXXXXX	XXXXXXX
•								-
								-
								-
								-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
Other Liabilities					-			-
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
1995 7 155015 OHIMAROUG		202020202020	28/3/28/3/4/4	222222222		TRIBINITAL NA		_
-								_
								_
		_	_	-	-	_	_	-

<sup>\*</sup> Show as red figure

#### STATEMENT OF WATER UTILITY BUDGET -RIDORT REVENIES 2014

Source		טעטע
Budget	The state of the s	DODGET VEAFFORD
Realized		
Exce		

	1		91307-	
1			* 91306-	Deficit (General Budget)**
1	1	•		Subtotal
t				
XXXXXXXX	XXXXXXXXX	XXXXXXXXX	': (List)	Added by N.J.S. 40A:4-87: (List)
-				
1				
1				
1			91305-	Miscellaneous
t			91304-	Fire Hydrant Service
1			91303-	Rents
r			ed with Consent 91302-	Operating Surplus Anticipated with Consent of Director of Local Govt. Services
ſ	-		ated 91301-	Operating Surplus Anticipated
Excess or (Deficit)	Realized in Cash	Budget		Source

<sup>\*\*</sup>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

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

### FOOTNOTES - RE: OVEREXPENDITURES:

RE: UNEXPENDED BALANCES CANCELED: Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.

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 2014 OPERATION WATER UTILITY

Note: Section 1 of this sheet is required to be filled out ONLY IF the 2014 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:

Commence of the Commence of th		
Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		•
2013 Appropriation Reserves Canceled*		
		•
Total Revenue Realized		ı
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged		•
Reserved	·	•
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	1	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		I
Excess		t
Budget Appropriation - Surplus (General Budget) **		
Balance of "Results of 2014 Operation"  Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		-
Anticipated Revenue - Deficit (General Budget) **		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

#### SECTION 2:

EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the The following Item of "2013 Appropriation Reserves Canceled in 2014" Is Due to the Current Fund TO THE Water Utility for 2013:

1	* Excess (Revenue Realized)
	and Due from Current Fund - If none, enter "None"
	Less: Anticipated Deficit in 2013 Budget - Amount Received
	2013 Appropriation Reserves Canceled in 2014
•••	

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 44.

# **RESULTS OF 2014 OPERATIONS - WATER UTILITY**

I	1	* See restriction in amount on Sheet 45, SECTION 2
XXXXXXXX	1	Excess in Operations - to Operating Surplus
ŧ	XXXXXXXX	Operating Deficit - to Trial Balance
XXXXXXXX	1	Deficit in Anticipated Revenue
ı	XXXXXXXX	Unexpended Balances of 2013 Appropriation Reserves*
	xxxxxxxx	Miscellaneous Revenues Not Anticipated
1	XXXXXXXX	Unexpended Balances of Appropriations
	XXXXXXXX	Excess of anticipated Revenues
Credit	Debit	

# **OPERATING SURPLUS - WATER UTILITY**

	7 701 /	
•	1	
XXXXXXXX	t	Balance December 31, 2014
XXXXXXXX		Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services
XXXXXXXX	•	Amount Appropriated in 2014 Budget - Cash
E	XXXXXXXX	Excess in Results of 2014 Operations
	XXXXXXXX	Balance January 1, 2014
Credit	Debit	

#### **ANALYSIS OF BALANCE DECEMBER 31, 2014** (FROM WATER UTILITY -TRIAL BALANCE)

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

<sup>#</sup> MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 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

69	Balance December 31, 2014
69	Decreased by:  Collections Other
	Transfers from Accounts Receivable Penalties and Costs Other
	Balance December 31, 2013 Increased by:
R UTILITY LIENS	SCHEDULE OF WATER UTILITY LIENS
	Balance December 31, 2014
	Other
	Overpayments applied  Transfer to Water Liens
•	Collections
	Decreased by:
	Water Rents Levied
	Increased by:
	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)

$\omega$ 4.	1.	5. 4. 3. 1. 5. A.				10.	.∞	7.	6.	5.	4:	ယ	?		<b>:</b>
	JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED  Appropriat  in Budge  On Account of Date Entered Amount Year 20		<u>Date</u>	EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH	*Do not include items funded or refunded as listed below.							Collocia	Emergency Authorizations -	Municipal *	Caused By Emergency Authorization -
	RED AGAINST MUI		PONDED CINERI	GENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE	r refunded as listed below										Amount Dec. 31, 2013 per Audit <u>Report</u>
	NICIPALITY  Date Entered		<u>Purpose</u>	RN.J.S. 40A:4											Amount in 2014 <u>Budget</u>
	AND NOT SA		ON INJ. J. TOS	-47 WHICH I		Printegraph			96-74-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-			**************************************			Amount Resulting from 2014
	Appropriated for in Budget of Year 2015		Amount	HAVE BEEN		s s	\$	60	\$	r	59	65 G		<b>\$</b>	Balance as at Dec. 31, 2014

### SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR BONDS WATER UTILITY ASSESSMENT BONDS

utstanding January 1, 2014	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXX		
ssued	XXXXXXXX		

	Debit	Credit	Service
Outstanding January 1, 2014	XXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2014		XXXXXXXX	
	A Control of the Cont	1	
2015 Bond Maturities - Assessment Bonds			
2015 Interest on Bonds *			
GENERAL OBLIGATION LOAN / WATER UTILITY CAPITAL BONDS	ILITY CAPITAL	BONDS	
Outstanding January 1, 2014	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2014	J	XXXXXXXX	
	##	1	
2015 Bond Maturities - Capital Bonds			
2015 Interest on Bonds *			The second secon

# INTEREST ON BONDS - WATER UTILITY BUDGET

1		Required Appropriation 2015
		Add: Interest to be Accrued as of 12/31/15
	•	Subtotal
		Less: Interest Accrued to 12/31/14 (Trial Balance)
	•	2015 Interest on Bonds * \$

# LIST OF BONDS ISSUED DURING 2014

Total		THE TAXABLE PROPERTY OF TAXABLE PROPERTY O		Purpose
ř.				2015 Maturity
E .			To the state of th	2015 Maturity Amount Issued
				Date of Issue
				Interest Rate

## SCHEDULE OF LOANS ISSUED AND OUTSTANDING

AND 2015 DEBT SERVICE FOR LOANS
WATER UTILITY LOAN

The state of the s			
	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2014	ı	XXXXXXXX	
	1	1	
2015 Loan Maturities		·	
2015 Interest on Loans *			
WATER UTILITY	LOAN		
Outstanding January 1, 2014	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2014		XXXXXXXX	
Π		ı	
2015 Loan Maturities	1		
2015 Interest on Loans *			

# INTEREST ON LOANS - WATER UTILITY BUDGET

<del>\$</del>			Required Appropriation 2015
			Add: Interest to be Accrued as of 12/31/2015
	ı	59	Subtotal
			Less: Interest Accrued to 12/31/2014 (Trial Balance)
	t	\$	2015 Interest on Loans *

# LIST OF LOANS ISSUED DURING 2014

Total \$				Purpose
<b>€</b> ∕9			,	2015 Maturity
S				2015 Maturity Amount Issued
		-		Date of Issue
				Interest Rate

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

	Original	Original	Amount	Date	Rate	2015 Budget	Requirement	Interest
Title or Purpose of Issue	Amount	Date of	of Note	of	of		·	Computed to
	Issued	Issued *	Outstanding	Maturity	Interest	For Principal	For Interest	(Insert Date)
			Dec. 31, 2014				**	
1.								
2.								
3.								
4.								
<u>5.</u>								
6.								
7.								
8.								
9.								
10.							1000	

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.

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 2015 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	
2015 Interst on Notes	\$	-
Less: Interest Accrued to 12/31/14 (Trial Balance)		
Subtotal	\$	_
Add: Interest to be Accrued as of 12/31/15		
Required Appropriation - 2015	\$	-

<sup>\*</sup> See Sheet 33 for clarification of "Original Date of Issue".

#### DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Original	Original	Amount	Date	Rate	2015 Budget	Requirement	Interest
Title or Purpose of Issue	Amount	Date of	of Note	of	of			Computed to
	Issued	Issued *	Outstanding	Maturity	Interest	For Principal	For Interest	(Insert Date)
		And the state of t	Dec. 31, 2014				**	
1.								
2.		,						
3.								
4.								
5.								
6.	:							
7. 8.								
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 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

#### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Amount of	2015 Budge	t Requirement
Purpose	Lease Obligation Outstanding Dec. 31, 2014	For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.		_	
9.			
10.			
11.			
12.			
13.			
14.			
Total		-	

heet 51

80051-01

80051-02

#### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

THE CANADA CONTROL	1					T		
IMPROVEMENTS								
Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2014	2014		Expended	Authorizations	Balance - Dece	mber 31, 2014
not merely designate by code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
	<u> </u>				<u> </u>			
		11 H I -						_
								_
	_							
Total 7000	-	**	_	-	_	-	-	-

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

### SCHEDULE OF CAPITAL IMPROVEMENT FUND WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL HARROYEMENT FUND	MENT FOIND	
	Debit	Credit
Balance - January 1, 2014	XXXXXXXXX	
Received from 2014 Budget Appropriation*	XXXXXXXXX	
	XXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXX	
		XXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXX
		XXXXXXXXX
Balance - December 31, 2014	. E	XXXXXXXXX

# WATER UTILITY CAPITAL FUND

# SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		£
Ī	r	
XXXXXXXXX		Balance - December 31, 2014
XXXXXXXXX		
XXXXXXXXX		Appropriated to Finance Improvement Authorizations
	XXXXXXXXX	Received from 2014 Emergency Appropriation*
	XXXXXXXXX	Received from 2014 Budget Appropriation*
	XXXXXXXXX	Balance - January 1, 2014
Credit	Debit	

<sup>\*</sup> The full amount of the 2014 budget appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

### CAPITAL IMPROVEMENTS AUTHORIZED IN 2014 AND UTILITY FUND

# DOWN PAYMENTS (N.J.S. 40A:2-11)

#### UTILITIES ONLY

	-	ľ	•	
			-	
of.	Ordinance	Authorized		
Payment in Budget	Provided by	Obligations	Appropriated	Purpose
Ar	Down Payment	Total	Amount	

#### STATEMENT OF CAPITAL SURPLUS WATER UTILITY CAPITAL FUND

#### YEAR 2014

	Balance - December 31, 2014	Appropriated to 2014 Budget Revenue	Appropriated to Finance Improvement Authorizations		Funded Improvement Authorizations Canceled	Premium on Sale of Bonds	Balance - January 1, 2014	
<b>S</b>	E E				XXXXXXXX	XXXXXXXX	XXXXXXXX	Debit
<b>5</b> 9	XXXXXXXX	XXXXXXXX	XXXXXXXX					Credit

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 ı WATER / SEWER UTILITY FUND

AS AT DECEMBER 31, 2014

### **Operating and Capital Sections**

(Separately Stated)

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

1,505,537.00	1,505,537.00	
993,677.27		FUND BALANCE
149,215.58		RESERVE FOR RECEIVABLE
362,644.15		
410.56		ACCRUED INTEREST ON BOND ANTICIPATION NOTES
2,524.46		ACCRUED INTEREST ON NJ INFRASTRUCTURE LOAN
17,949.34		ACCRUED INTEREST ON FHA LOAN
700.00		ACCRUED INTEREST ON BONDS PAYABLE
40,772.90		PREPAID RENTS
4,293.83		RESERVE FOR BPW MAPS
305.50		RESERVE FOR CAPITAL OUTLAY
55,293.00		RESERVE FOR SEWER HOOK-UPS
28,561.50		RESERVE FOR WATER HOOK-UPS
9,849.40	and the state of t	RESERVE FOR ENCUMBRANCES
201,983.66		APPROPRIATIONS RESERVES
	149,215.58	CONSUMER ACCOUNTS RECEIVABLE
		RECEIVABLE WITH FULL RESERVES:
-	1,356,321.42	CASH
		OPERATING
Credit	Debit	Title of Account

Cu

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 (CONT'D)

#### AS AT DECEMBER 31, 2014

### **Operating and Capital Sections**

(Separately Stated)

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

22,743,432.37	22,743,432.37	
15,535.32		FUND BALANCE
63,767.41		RESERVE FOR CAPITAL OUTLAY
66,552.14		RESERVE FOR WATER DISBTRIBUTION SYSTEM
99,625.34	- THE STATE OF THE	RESERVE FOR IMPROVEMENTS TO SEWER STATIONS
13,380.03		RESERVE FOR PURCHASE OF EQUIPMENT
72,310.10		RESERVE FOR I & I STUDY
228.20		RESERVE FOR PRELIMINARY EXPENSES
150,000.00		RESERVE FOR DEFERRED AMORTIZATION
18,402,387.36		RESERVE FOR AMORTIZATION
31,775.69		RESERVE FOR ENCUMBRANCES
266,909.03		CAPITAL IMPROVEMENT FUND
415,286.52		IMPROVEMENT AUTHORIZATIONS - UNFUNDED
25,497.88		IMPROVEMENT AUTHORIZATIONS - FUNDED
453,000.00		BOND ANTICIPATION NOTES PAYABLE
196,105.33		DEP INFRASTRUCTURE LOAN PAYABLE
2,292,072.02		FHA LOAN PAYABLE
20,000.00		SERIAL BONDS PAYABLE
	959,000.00	FIXED CAPITAL AUTH. AND UNCOMPLETED
	20,713,564.71	FIXED CAPITAL
	911,867.66	CASH
159,000.00		Bonds and Notes Authorized but Not Issued
	159,000.00	Est. Proceeds Bonds and Notes Authorized
		CAPITAL
Credit	Debit	Title of Account
The state of the s		

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

### UTILITY ASSESSMENT TRUST FUNDS POST CLOSING TRIAL BALANCE -

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

AS AT DECEMBER 31, 2014

mar resident														NOT APPLICABLE		Title of Accounts
- Constitution of the Cons																Debit
	 															Credit

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

#### ANALYSIS OF \_\_\_\_\_ UTILITY ASSESSMENT CASH AND INVESTMENTS

#### PLEDGED TO LIABILITIES AND SURPLUS

		1				1	1	
Title of Liability to which Cash	Audit Balance	:	Rec	eipts				Balance
and Investments are Pledged	Dec. 31, 2013	Assessment and Liens	Current Budget				Disbursements	Dec. 31, 2014
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	XXXXXXX	XXXXXXX
		17.7						-
		N/A						-
								-
	The state of the s							_
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
	-		_		-	-	-	_

<sup>\*</sup> Show as red figure

# STATEMENT OF WATER / SEWER UTILITY BUDGET -2014

#### BUDGET REVENUES

(35,837.15)	2,291,196.85	2,327,034.00	07
t			Deficit (General Budget)** 06
(35,837.15)	2,291,196.85	2,327,034.00	Subtotal
ı			
XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	Added by N.J.S. 40A:4-87: (List)
ı	15,579.00	15,579.00	Reserve for Water Hook-ups
t	23,697.00	23,697.00	Reserve for Sewer Hook-ups
•			
852.82	605,110.82	604,258.00	WATER RENTS
(36,689.97)	1,646,810.03	1,683,500.00	SEWER RENTS
To the state of th		THE CONTRACT OF THE CONTRACT O	Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02
ı			Operating Surplus Anticipated 01
Excess or (Deficit)	Realized in Cash	Budget	Source

<sup>\*\*</sup>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

0.11		Unexpended Balances Canceled (See Footnote)
2,327,033.89		Total Expenditures
- Participation of the Control of th		Surplus (General Budget) **
	201,983.66	Reserved
	2,125,050.23	Paid or Charged
		Deduct Expenditures:
2,327,034.00		Total Appropriations and Overexpenditures
		Add: Overexpenditures (See Footnote)
2,327,034.00		Total Appropriations
		Emergency
		Added by N.J.S. 40A:4-87
2,327,034.00		Adopted Budget
XXXXXXXX		Appropriations:

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 2014 OPERATION WATER / SEWER UTILITY

Note: Section 1 of this sheet is required to be filled out ONLY IF the 2014 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:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		~ ~
2013 Appropriation Reserves Canceled* (Excess Revenue Realized)		
Total Revenue Realized		1
Expenditures:	XXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	ı	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		1
Excess		I
Budget Appropriation - Surplus (General Budget) **		
Balance of "Results of 2014 Operation"  Remainder = ("Excess in Operations" - Sheet 60)	1	
Deficit		•
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2014 Operation"  Remainder = ("Operating Deficit - to Trial Balance" - Sheet 60)		

#### **SECTION 2:**

Sewer Utility for 2013: EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the The following Item of "2013 Appropriation Reserves Canceled in 2014" Is Due to the Current Fund TO THE

174,448.97		* Excess (Revenue Realized)
		and Due from Current Fund - If none, enter "None"
		Less: Anticipated Deficit in 2013 Budget - Amount Received
	174,448.97	2013 Appropriation Reserves Canceled in 2014

<sup>\*\*</sup> Items must be shown in same amounts on Sheet 58.

# RESULTS OF 2014 OPERATIONS - WATER / SEWER UTILITY

248,302.93	248,302.93	* See restriction in amount on Sheet 59, SECTION 2
XXXXXXXX	248,302.93	Excess in Operations - to Operating Surplus
The state of the s	XXXXXXXX	Operating Deficit - to Trial Balance
		Refund of Prior Year Revenue
XXXXXXXX		Deficit in Anticipated Revenue
174,448.97	XXXXXXXX	Unexpended Balances of 2013 Appropriation Reserves*
109,691.00	XXXXXXXX	Miscellaneous Revenues Not Anticipated
0.11	XXXXXXXX	Unexpended Balances of Appropriations
(35,837.15)	XXXXXXXX	Excess of anticipated Revenues
Credit	Debit	

# OPERATING SURPLUS - WATER / SEWER UTILITY

A		
993,677.27	993,677.27	
XXXXXXXX	993,677.27	Balance December 31, 2014
-		
XXXXXXXX		Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services
XXXXXXXX	1	Amount Appropriated in 2014 Budget - Cash
248,302.93	XXXXXXXX	Excess in Results of 2014 Operations
745,374.34	XXXXXXXX	Balance January 1, 2014
Credit	Debit	

### **ANALYSIS OF BALANCE DECEMBER 31, 2014** (FROM WATER / SEWER UTILITY - TRIAL BALANCE)

993,677.27	
ı	Total Other Assets
	Operating Deficit #
	Deferred Charges #
	Other Assets Pledged to Operating Surplus *
993,677.27	Operating Surplus Cash or (Deficit in Operating Surplus Cash)
362,644.15	Deduct Cash Liabilities Marked with "C" on Trial Balance
1,356,321.42	Subtotal
	Interfund Accounts Receivable
	Investments
1,356,321.42	Cash

<sup>#</sup> MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.
\* In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would be also pledged to cash liabilities.

# SCHEDULE OF WATER / SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013	\$ 137,936.90
Increased by:	
Water / Sewer Rents Levied	\$ 2,263,199.53
Collections <u>\$ 2,251,920.85</u>	
Overpayments applied	
Transfer to Liens	
Other	
5	\$ 2,251,920.85
Balance December 31, 2014	\$ 149,215.58
SCHEDIILE OF WATER / SEWER HTH ITV LIENS	
NOT APPLICABLE	
Balance December 31, 2013	
Increased by:	
Transfers from Accounts Receivable	
Penalties and Costs	
Other	
€9	<b>5</b> 9
Decreased by:	
Collections	
Other	1
Balance December 31, 2014	\ \sqrt{  \qua

# 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)

4.	. <u>.</u>	?	:-			;	4.	ယ	2	<u> </u>					10.	9.	∞	7.	6.	5	4.	$\dot{\omega}$	2.		-	
				<u>In favor of</u>	JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED						<u>Date</u>	FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51	EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH H	*Do not include items funded or refunded as listed below.	),								Emergency Authorizations - Schools	T. T	Emergency Authorization - Municipal *	Caused By
				On Account of	ED AGAINST I				Principal Control of the Control of			NDED UNDER	ZATIONS UND	refunded as listed												Amount Dec. 31, 2013 per Audit Report
			N/A	Date Entered	MUNICIPALIT					N/A	Purpose	N.J.S. 40A:2-3	ER N.J.S. 40A	below.									N/A			Amount in 2014 Budget
				Amount	TY AND NOT							3 OR N.J.S. 40	:4-47 WHICH													Amount Resulting from 2014
				Appropriated for in Budget of Year 2015	SATISFIED						Amount	)A:2-51	I HAVE BEEN		\$	<del>\$</del>	<b>⇔</b>	\$	\$ -	<b>S</b>	59	<b>⇔</b>	<del>\$</del>		<b>∻</b>	Balance as at Dec. 31, 2014

### SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR BONDS

# UTILITY ASSESSMENT BONDS

	\$ 700.00		2015 Interest on Bonds *
\$ 20,000.00			2015 Bond Maturities - Capital Bonds
	40,000.00	40,000.00	
	XXXXXXXX	20,000.00	Outstanding December 31, 2014
	XXXXXXXX	20,000.00	Paid
		XXXXXXXX	Issued
	40,000.00	XXXXXXXX	Outstanding January 1, 2014
		PITAL BONDS	WATER/SEWER UTILITY CAPITAL BONDS
			2015 Interest on Bonds *
			2015 Bond Maturities - Assessment Bonds
	XXXXXXXX	1	Outstanding December 31, 2014
	XXXXXXXX		Paid
		xxxxxxxx	Issued
		XXXXXXX	Outstanding January 1, 2014
2015 Debt Service	Credit	Debit	NOT APPLICABLE

# INTEREST ON BONDS - UTILITY BUDGET

_			Required Appropriation 2015
			Add: Interest to be Accrued as of 12/31/15
	1		Subtotal
	700.00	\$	Less: Interest Accrued to 12/31/14 (Trial Balance)
	700.00	89	2015 Interest on Bonds *(Items)

# LIST OF BONDS ISSUED DURING 2014

		t	-	Total
			N/A	
Rate	Issue	2015 Maturity Amount Issued	2015 Maturity	Purpose
7		- I was a second of the second		

## SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR LOANS

WATER/SEWER UTILITY FHA LOAN

		59		Total
		N/A		
The state of the s				
Interest Rate	Date of Issue	Amount Issued	2015 Maturity	Purpose
	20	OF LOANS ISSUED DURING	LOANS ISSI	LIST OF
\$ 108,000.00				Required Appropriation 2015
	\$ 17,713.40		2015	Add: Interest to be Accrued as of 12/31/2015
	\$ 90,286.60			Subtotal
	\$ 17,949.34		ial Balance)	Less: Interest Accrued to 12/31/2014 (Trial Balance)
	\$ 108,235.94	The state of the s		2015 Interest on Loans (*Items)
UDGET	UTILITY BUD	WATER/SEWER UT	1	INTEREST ON LOANS
				2015 Interest on Loans *
				2015 Loan Maturities
	3			
	XXXXXXXX	ı.		Outstanding December 31, 2014
	XXXXXXXX			Paid
		XXXXXXXXX		Issued
		XXXXXXXXX		Outstanding January 1, 2014
		LOAN		
	\$ 108,235.94		THE PROPERTY OF THE PROPERTY O	2015 Interest on Loans *
\$ 54,678.06		:		2015 Loan Maturities
	2,344,243.02	2,344,243.02		
	XXXXXXXX	2,292,072.02		Outstanding December 31, 2014
	XXXXXXXX	52,171.00		Paid
	:	XXXXXXXX		Issued
	2,344,243.02	XXXXXXXX		Outstanding January 1, 2014
2015 Debt Service	Credit	Debit		
	AIN	WER CILLITY FHA LOAIN	EK/SEWEK OI	WAIL

## SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR LOANS

WATER/SEWER UTILITY FHA LOAN

		£ t	ı	lotal
				The state of the s
	organization and property of the control of the con			
		N/A		
	The state of the s			
Interest Rate	Date of Issue	Amount Issued	2015 Maturity	Purpose
	2	UED DURING	LOANS ISSUED	LIST OF
\$ 6,000.00				Required Appropriation 2015
	\$ 2,530.70		2015	Add: Interest to be Accrued as of 12/31/2015
	\$ 3,469.30	A delication		Subtotal
	\$ 2,524.46		rial Balance)	Less: Interest Accrued to 12/31/2014 (Trial Balance)
	\$ 5,993.76			2015 Interest on Loans (*Items)
UDGET	UTILITY BUD	WATER/SEWER UT	1	INTEREST ON LOANS
	\$ 5,993.76	WARRACT TO THE TAX TO		2015 Interest on Loans *
\$ 27,453.98				2015 Loan Maturities
	224,004.52	224,004.52		
	XXXXXXXX	196,105.33		Outstanding December 31, 2014
				Production
		:		
	XXXXXXXX	27,899.19		Paid
		XXXXXXXXX		Issued
	224,004.52	XXXXXXXX		Outstanding January 1, 2014
		AL DEP LOAN	UTILITY CAPIT.	WATER SEWER UTILITY CAPITAL DEP LOAN
		· · · · · · · · · · · · · · · · · · ·		2015 Interest on Loans *
				2015 Loan Maturities
	•	1		
	XXXXXXX	í		Outstanding December 31, 2014
	XXXXXXXX			Paid
		XXXXXXXXX		Issued
		XXXXXXXX		Outstanding January 1, 2014
Service	Credit	Debit		

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

	Original	Original	Amount	Date	Rate	2015 Budget	Requirement	
Title or Purpose of Issue	Amount	Date of	of Note	of	of			
	Issued	Issued *	Outstanding	Maturity	Interest	For Principal	For Interest	
			Dec. 31, 2014				**	
1. (16-09) Various Capital Imp. W/S	400,000.00	4/29/2010	318,000.00	8/21/2015	1.000%	5,063.29	3,180.00	
2. (16-09) Various Capital Imp. W/S	150,000.00	8/23/2013	135,000.00	8/21/2015	1.000%	1,898.73	1,350.00	
3.								
4.								
5.								
6.								
7.								
8.								·
9.							THE PERSON NAMED IN COLUMN TO SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TO SE	
10.			453,000.00			6,962.03	4,530.00	

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

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

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 2015 or written intent of permanent financing submitted.

INTEREST ON NOTES - WATER/SEWER UTIL	LITY B	UDGET
2015 Interst on Notes	\$	4,530.00
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$	410.56
Subtotal	\$	4,119.44
Add: Interest to be Accrued as of 12/31/15	\$	6,593.67
Required Appropriation - 2015	\$	10,713.11

(Do not crowd - add additional sheets)

<sup>\*</sup> See Sheet 33 for clarification of "Original Date of Issue".

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

#### DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Original	Original	Amount	Date	Rate	2015 Budget	Requirement	Interest
Title or Purpose of Issue	Amount	Date of	of Note	of	of			Computed to
	Issued	Issued *	Outstanding	Maturity	Interest	For Principal	For Interest	(Insert Date)
	:		Dec. 31, 2014				**	
1.								
2.								
3.								
4.			N/A					
5.								
6.								
7.								
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 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

#### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Amount of	2015 Budge	t Requirement
Purpose	Lease Obligation Outstanding Dec. 31, 2014	For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total		-	

Sheet 652

80051-01 80051-02

#### SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2014	2014		Expended	Authorizations	Balance - Dece	mber 31, 2014
not merely designate by code number.	Funded	Unfunded	Authorizations			Canceled	Funded	Unfunded
								-
(11-09) Various Capital Imp W/S	22,761.57						22,761.57	•
(16-09) Various Capital Imp W/S		428,765.43			13,478.91			415,286.52
(11-14) W/S Vehicle			33,000.00		30,263.69		2,736.31	
		-						-
<u>&amp;</u>								-
Sheet 66								-
<u> </u>								-
								-
								-
								-
	:							-
							-	-
								-
Total 70000 -	22,761.57	428,765.43	33,000.00	_	43,742.60	-	25,497.88	415,286.52

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

### SCHEDULE OF CAPITAL IMPROVEMENT FUND WATER / SEWER UTILITY CAPITAL FUND

299,909.03	299,909.03	
XXXXXXXXX	266,909.03	Balance - December 31, 2014
XXXXXXXXX		
XXXXXXXXX	33,000.00	Appropriated to Finance Improvement Authorizations
XXXXXXXXX		
	XXXXXXXXX	List by Improvements - Direct Charges Made for Preliminary Costs:
	XXXXXXXXX	Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)
	XXXXXXXXX	
15,000.00	XXXXXXXXX	Received from 2014 Budget Appropriation*
284,909.03	XXXXXXXXX	Balance - January 1, 2014
Credit	Debit	

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS WATER / SEWER UTILITY CAPITAL FUND

	Debit	Credit
Balance - January 1, 2014	XXXXXXXXX	
Received from 2014 Budget Appropriation*	XXXXXXXXX	
Received from 2014 Emergency Appropriation*	XXXXXXXXX	
N/A		
Appropriated to Finance Improvement Authorizations		XXXXXXXXX
	The second secon	XXXXXXXXX
Balance - December 31, 2014		XXXXXXXXX
	,	i.

<sup>\*</sup> The full amount of the 2014 budget appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

# WATER / SEWER UTILITY FUND CAPITAL IMPROVEMENT AUTHORIZED IN 2014 AND

# DOWN PAYMENTS (N.J.S. 40A:2-11)

#### UTILITIES ONLY

33,000.00	33,000.00	ı	33,000.00	
33,000.00	33,000.00		33,000.00	(11-14) W/S Vehicle
of 2014 or Prior Years	Ordinance	Authorized		
Payment in Budget	Provided by	Obligations	Appropriated	Purpose
Amount of Down	Down Payment	Total	A mount	***************************************

### WATER / SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

#### **YEAR 2014**

XXXXXXXX	Balance - January 1, 2014  Premium on Sale of Bonds  Funded Improvement Authorizations Canceled  Premium on Sale of Bond Anticipation Notes  Appropriated to Finance Improvement Authorizations  Appropriated to 2014 Budget Revenue  Balance - December 31, 2014
Debit Credit	