

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

<u>POPULATION LAST CENSUS</u>	42,940
<u>NET VALUATION TAXABLE 2014</u>	<u>\$8,119,354,294.00</u>
<u>MUNICODE</u>	<u>1808</u>

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

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

 Township of Bridgewater County of Somerset

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Signature: Robert W. Swisher

Name and Title: Robert W. Swisher, R.M.A.

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Natasha Turchan , am the Chief Financial Officer, License # N-0638 , of the Township of Somerset County: Somerset and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2014, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2014.

Signature	<u> Natasha Turchan </u>
Title	<u> Chief Municipal Finance Officer </u>
Address	<u> P.O. Box 6300 - Bridgewater, N.J. 08807 </u>
Phone #	<u> 908-725-3422 </u>
Fax #	<u> 908-722-4977 </u>

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

**THE REQUIRED CERTIFICATION BY AN RMA IS
AS FOLLOWS:**

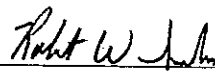
Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2014 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality, taken as a whole.

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

Certified by me:
This 12th day of January, 2015.



(Registered Municipal Accountant)

SUPLEE, CLOONEY & CO.

(Firm Name)

308 EAST BROAD STREET

(Address)

WESTFIELD, N.J. 07090

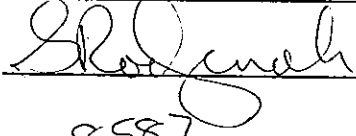
(Address)

(908) 789-9300

(Phone Number)

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

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

Printed Name: STEPHEN C ROOZINAIC
Signature: 
Certificate #: 8587
Date: 1-15-15

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER
GROUP #1 - ELIGIBLE**

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


CERTIFICATION OF QUALIFYING MUNICIPALITY

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

Chief Financial Officer: Natasha Turchan

Signature: 

Certificate #: N-0638

Date: 1/29/15

CERTIFICATION OF NON - QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6001691
 Fed I.D. #
Bridgewater
 Municipality
Somerset
 County

**Report of Federal and State Financial Assistance
 Expenditures of Awards**

	Fiscal Year Ending: <u>December 31, 2014</u>		
	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>108,349.50</u>	\$ <u>664,074.99</u>	\$ _____

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

- Single Audit
 Program Specific Audit
 Financial Statement Audit Performed in Accordance With
 Government Auditing Standards (Yellow Book)
 None

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 \$500,000.00 beginning with Fiscal Years ending after 12/31/03. Expenditures are defined in section 205 of OMB A-133.

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



 Signature of Chief Financial Officer

1/15/15

 Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

Not Applicable

The following certification is to be used **ONLY** in the event there is **NO** municipally operated utility. If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the **UTILITY** sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____ County of _____ during the year 2014 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities

Name: _____

Title: _____

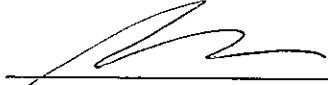
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

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



SIGNATURE OF TAX ASSESSOR

Township of Bridgewater

MUNICIPALITY

Somerset

COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
CASH - TREASURER	\$9,564,314.13	
CHANGE FUNDS	410.00	
	9,564,724.13	
DUE STATE OF NEW JERSEY - SENIOR CITIZENS AND VETERANS	205,226.72	
TAXES RECEIVABLE	1,059,141.00	
TAX TITLE LIENS	143,744.83	
FORECLOSED PROPERTY	422,300.00	
REVENUE ACCOUNTS RECEIVABLE	32,687.93	
INTERFUNDS:		
ANIMAL CONTROL FUND	10,062.98	
TRUST OTHER FUND		\$139,106.67
SEWER OPERATING FUND		2,452.85
DEFERRED CHARGES:		
NJSA 40A: 4-54 Irene	52,800.00	
APPROPRIATION RESERVES		924,204.44
ACCOUNTS PAYABLE		1,466,739.21
PREPAID TAXES		845,770.71
TAX OVERPAYMENTS		293,398.56
RESERVE FOR:		
SALE OF MUNICIPAL ASSETS		281.03
DUE STATE OF NEW JERSEY - MARRIAGE LICENSES		625.00
DUE STATE OF NEW JERSEY - DCA FEES		26,621.00
INSURANCE DAMAGE		23,437.98
STORM DAMAGE - FEMA		466,262.67
TAX APPEALS		659,486.02
STATE LIBRARY		1,617.00
COUNTY TAXES PAYABLE - ADDED TAXES		35,829.09
		\$4,886,012.23 C
RESERVE FOR RECEIVABLES		1,667,936.74
FUND BALANCE		4,936,738.62
	\$11,490,687.59	\$11,490,687.59

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
ASSESSMENT TRUST FUND		
CASH	\$47,933.54	
ASSESSMENT RECEIVABLE	82,989.48	
PROSPECTIVE ASSESSMENTS FUNDED	408,863.19	
RESERVE FOR ASSESSMENTS		\$491,655.40
ASSESSMENT OVERPAYMENTS		1,000.00
FUND BALANCE		47,130.81
	\$539,786.21	\$539,786.21
ANIMAL CONTROL TRUST FUND		
CASH	\$40,421.04	
DUE CURRENT FUND		\$10,062.98
ACCOUNTS PAYABLE		4,315.28
RESERVE FOR EXPENDITURES		28,042.80
	\$40,421.04	\$40,421.04

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
TRUST OTHER FUND		
CASH	\$16,115,895.52	
DUE CURRENT FUND	139,106.67	
RESERVE FOR:		
STATE UNEMPLOYMENT INSURANCE		\$86,863.34
OPEN SPACE DEPOSITS		8,919,947.18
TAX PREMIUMS		1,287,600.00
REDEMPTION OF OUTSIDE LIENS		139,712.59
COAH DEPOSITS		944,323.21
POLICE O/S SERVICES		206,461.32
LAW ENFORCEMENT TRUST FUND		21,098.03
INSPECTION FEES		498,368.68
MAINTENANCE ESCROW		119,795.53
PROFESSIONAL PLANNING FEES ESCROW		891,017.35
PERFORMANCE BONDS		1,864,268.16
THIRD PARTY INSPECTIONS		110,928.20
PAYROLL DEDUCTIONS PAYABLE		299,070.79
VARIOUS TRUST DEPOSITS		865,529.81
	\$16,255,002.19	\$16,255,002.19

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER
CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2013:.....	(1) \$	28,800.00
		<u>25%</u>
	(2) \$	7,200.00

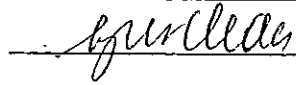
Municipal Public Defender Trust Cash Balance December 31, 2014:..... (3) \$ 46,323.43

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

Amount in excess of the amount expended: 3 - (1 + 2) =..... \$ 10,323.43

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: Natasha Turchan

Signature: 

Certificate #: N-0638

Date: 4/15/15

Schedule of Trust Fund Deposits and Reserves

Purpose	Amount December 31, 2013 per <u>Audit Report</u>	Receipts	Expended	Balance as at December 31, <u>2014</u>
1. <u>Wyeth Detention Basin</u>	\$ 24,000.00	\$ _____	\$ _____	\$ 24,000.00
2. <u>Cedar Hollow Detention Basin</u>	5,800.00	_____	_____	5,800.00
3. <u>Twp. Of Bridgewater-Wells</u>	1,000.00	_____	_____	1,000.00
4. <u>Mitigation Fund</u>	5,838.00	_____	_____	5,838.00
5. <u>Emergency Management</u>	3,775.20	_____	_____	3,775.20
6. <u>Met Life-Route 22 Corridor</u>	10,879.91	_____	_____	10,879.91
7. <u>Bridge Comm - Transit</u>	139,400.00	80,000.00	58,085.00	161,335.00
8. <u>Police Confiscated Monies</u>	3,762.42	_____	_____	3,762.42
9. <u>Recreation</u>	3,629.58	_____	_____	3,629.58
10. <u>Dare Op-Cop</u>	6,459.59	4,000.00	6,695.81	3,763.78
11. <u>Op-Cop</u>	3,182.75	_____	_____	3,182.75
12. <u>Impr. Vanderveer Rd - Joint Bids</u>	943.18	_____	_____	943.18
13. <u>Bridge Comm - Mail Expan. Comp.</u>	149,253.00	_____	5,700.00	143,553.00
14. <u>SJP Properties-McMurtry Easement</u>	700.00	_____	_____	700.00
15. <u>Penalties - Fire Dept.</u>	9,150.00	_____	_____	9,150.00
16. <u>Fires & Penalties - Fire</u>	24,026.18	_____	6,084.67	17,941.51
17. <u>Public Defender</u>	55,453.43	16,670.00	25,800.00	46,323.43
18. <u>POAA</u>	4,723.00	54.00	_____	4,777.00
19. <u>Due To Employees-Service Awards</u>	1,344.79	_____	_____	1,344.79
20. <u>Town Center - Fire & First Aid</u>	11,576.25	_____	_____	11,576.25
21. <u>North Bridge/Grove-Hines Overpass</u>	25,000.00	_____	19,584.00	5,416.00
22. <u>Police Gen. Donations</u>	383.36	_____	_____	383.36
23. <u>Bridg. Emerg. Services Donations</u>	8,579.04	_____	_____	8,579.04
24. <u>Snow Removal Reserve</u>	11,164.49	76,887.27	80,000.00	8,051.76
25. <u>Wildlife Reflector Program</u>	10.76	_____	_____	10.76
26. <u>Every 15 Minutes</u>	973.56	_____	_____	973.56
27. <u>Op-Cop MLFC</u>	2,000.00	_____	_____	2,000.00
28. <u>Pro Rata Sidewalk/Curb</u>	95,995.73	23,156.00	60,938.80	58,212.93
29. <u>Salary Settlements</u>	10,179.13	375,000.00	295,933.39	89,245.74
30. <u>Tree Removal Permits</u>	1,391.90	80.00	_____	1,471.90
31. <u>VanDerVere Sidewalk</u>	11,590.00	_____	_____	11,590.00
32. <u>Finders Sidewalk</u>	6,520.00	_____	_____	6,520.00
33. <u>Martinsville Sidewalk</u>	7,386.00	_____	_____	7,386.00
34. <u>Recreation/Mada</u>	553.12	_____	_____	553.12
35. <u>Wellness Program</u>	1,419.05	_____	_____	1,419.05
36. <u>Soccer</u>	84,218.70	201,518.82	178,217.19	107,520.33
37. <u>Off Tract Contribution</u>	15,446.15	55,000.00	_____	70,446.15
38. <u>Trees - PSE&G</u>	1,000.00	_____	_____	1,000.00
39. <u>Monument</u>	4,140.90	_____	_____	4,140.90
40. <u>Convenience Fees</u>	6,959.77	23,479.39	23,839.32	6,599.84
41. <u>Turf Field</u>	1,015.00	6,465.00	248.43	7,233.57
42. <u>Donations</u>	_____	3,500.00	_____	3,500.00
Totals:	\$ 760,823.94	\$ 865,810.48	\$ 761,104.61	\$ 865,529.81

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013		RECEIPTS				Disbursements	Balance Dec. 31, 2014
	Assessments and Liens	Current Budget	Miscellaneous					
Assessment Serial Bond Issues:								
Middlebrook 79-19	x00000		x00000			x00000	x00000	x00000
Ethicon 87-20/88-7/88-24/89-30/90-10	\$0.18							\$0.18
	(197.45)							(197.45)
Assessment Bond Anticipation Note Issues:								
	x00000		x00000			x00000	x00000	x00000
Assessment Overpayments		1,000.00						1,000.00
Due Current Fund								
Due Sewer Assessment Trust Fund		(4,099.12)	\$4,099.12					
Trust Surplus	47,130.81							47,130.81
* Less Assets "Unfinanced"	x00000		x00000			x00000	x00000	x00000
Totals	\$43,834.42		\$4,099.12					\$47,933.54

*Show as red figure

**POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	\$9,216,180.26	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	\$9,216,180.26
CASH	2,532,142.10	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	47,146,159.21	
UNFUNDED	16,249,199.26	
DUE GRANT FUND	1,000.00	
BOND ANTICIPATION NOTES PAYABLE		7,033,019.00
SERIAL BONDS PAYABLE		45,749,000.00
INFRASTRUCTURE LOAN PAYABLE		423,432.59
GREEN ACRES LOAN PAYABLE		622,593.41
IMPROVEMENT AUTHORITY LOAN PAYABLE		351,133.21
RESERVE FOR CAPITAL PROJECTS		1,756,354.75
CONTRACTS PAYABLE		3,509,932.29
CAPITAL IMPROVEMENT FUND		95,717.30
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,258,522.84
UNFUNDED		4,443,579.22
RESERVE FOR PAYMENT OF DEBT SERVICE		11,975.98
RESERVE FOR PRELIMINARY EXPENSES		5,000.00
FUND BALANCE		688,239.98
	\$75,144,680.83	\$75,144,680.83
ANALYSIS OF ESTIMATED PROCEEDS		
DEFERRED CHARGES - UNFUNDED	\$16,249,199.26	
LESS: BOND ANTICIPATION NOTES	7,033,019.00	
	\$9,216,180.26	

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	\$13,821.11	\$9,751,238.39	\$200,845.37	\$9,564,314.13
Trust - Assessment		47,933.54		47,933.54
Trust - Animal Control		40,439.04	18.00	40,421.04
Trust - Other	9.12	16,248,455.74	132,569.34	16,115,895.52
Capital - General		2,558,060.30	25,918.20	2,532,142.10
Sewer - Operating	2,514.99	8,167,466.76	77,902.48	8,092,079.27
Sewer - Capital		1,517,757.90		1,517,757.90
Sewer Utility- Assessment Trust		11,392.66		11,392.66
Public Assistance** I & II	80.00	216,953.63	7,415.50	209,618.13
Grant Fund		352,330.46	2,696.66	349,633.80
Total	\$16,526.22	\$38,912,028.42	\$447,365.55	\$38,481,188.09

*Includes Deposits in Transit
 **Be sure to include a Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account.

REQUIRED CERTIFICATION

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

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

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

Signature: Robert W. [Signature] Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2014 (Continued)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD Bank North:	
Current Account	\$4,722,245.31
Grant Account	352,330.46
Assessment Trust	47,933.54
Animal Control Trust	40,439.04
Open Space	5,787,004.13
Police O/S Services	266,532.20
SUI	95,525.48
Trust Other	2,265,314.68
Law Enforcement Trust Fund	21,098.03
COAH	944,323.21
Payroll Agency	310,580.23
General Capital	2,558,060.30
Sewer Operating	3,072,111.84
Sewer Assessment	11,392.66
Sewer Capital	1,517,757.90
P.A.T.F. I	658.79
Professional Fees Escrow	925,054.87
Fulton Bank:	
Open Space	1,072,659.58
Peapack - Gladstone Bank	
Current	2,420,496.92
Sewer Operating	5,095,354.92
Open Space Fund	2,063,999.89
Site Inspection	498,679.23

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

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

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	Unappropriated Applied	Canceled	Balance Dec. 31, 2014
Distracted Driving Enforcement Fund		\$5,000.00	\$5,000.00			
Drunk Driving Enforcement Fund		14,722.12		\$14,722.12		
Alcohol Education Rehabilitation Fund		1,772.40	1,772.40			
Drunk Driving - Over the Limit, Under Arrest	\$1,175.00					\$1,175.00
Drive Sober or Get Pulled Over	7,725.00	12,500.00	5,700.00		\$7,700.00	6,825.00
Clean Communities Program		82,105.59	82,105.59			
Municipal Alliance Program	1,873.76	54,742.00	33,163.89			23,451.87
Body Armor Replacement Fund		6,742.00	6,742.00			
Federal Bulletproof Vest Program		23,400.82	3,340.00			20,060.82
Hazard Mitigation Grant	13,881.73					13,881.73
Office of Emergency Management	5,000.00				5,000.00	
Safe and Secure Communities	30,000.00	60,000.00	60,000.00			30,000.00
Recycling Tonnage Grant		169,304.25		71,000.14		98,304.11
Regional Center Partnership Challenge Grant		3,000.00		3,000.00		
Click It or Ticket		4,000.00	4,000.00			
Open Space Stewardship	20.00					20.00
SC Youth Athletic and Recreation Facilities	4,756.31					4,756.31
Youth Service Commission	5,000.00	7,000.00	5,000.00			7,000.00

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

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	Unappropriated Applied	Canceled	Balance Dec. 31, 2014
Public Water Supply Contract	\$2,751.58				\$2,751.58	
School Based Partnership	3,379.00				3,379.00	
ROID (Recreational Opportunities for Individ. w/ Disabilities)		\$10,000.00	\$9,721.23			\$278.77
H1N1 - Swine Flu	184.35				184.35	
Highway Traffic Safety - Safe Corridors	153,130.06		151,912.25		1,217.81	
NJ Division on Women Grant	2,873.00				2,873.00	
Buffer Zone Protection Program - Homeland Security	63.04				63.04	
CDBG - Southside Avenue Drainage Improvements		41,918.00				41,918.00
CDBG - Southside Avenue	94,950.00		94,950.00			
Child Passenger Safety Grant	557.52				557.52	
NJ DOT - Municipal Aid Program - Country Club Road Phase	13,826.23					13,826.23
NJ DOT - Municipal Aid Program - Repaving US Route 22	145,076.66		34,023.97			111,052.69
NJ DOT - Municipal Aid Program - Crim Road	45,339.68					45,339.68
NJ DOT - Municipal Aid Program - Brown Road	37,500.00		37,500.00			
NJ DOT - Municipal Aid Program - Country Club Phase III	140,000.00					140,000.00
NJ DOT - Highway Safety		167,842.59				167,842.59

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

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	Unappropriated Applied	Canceled	Balance Dec. 31, 2014
NJ DOT- Municipal Aid Program - Country Club Road Phase V		\$170,000.00				\$170,000.00
NJ DOT- Municipal Aid Program - Country Club Road Phase VI		200,000.00	\$150,000.00			50,000.00
TOTAL	\$709,062.92	\$1,034,049.77	\$664,931.33	\$88,722.26	\$23,726.30	\$946,732.80

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

Grant	Balance Jan. 1, 2014	Transferred from 2014		Transferred From Accounts Payable	Expended	Accounts Payable	Canceled / Refund	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Drunk Driving Enforcement Fund	\$13,364.64	\$14,722.12			\$15,763.91			\$12,322.85
Drive Sober or Get Pulled Over	12,075.00		\$12,500.00		6,250.00		\$10,375.00	7,960.00
Clean Communities Program	64,534.89		82,105.59	\$5,050.00	67,156.63	\$19,809.92		64,723.93
Municipal Alliance Program	117.87	54,652.00	90.00		28,751.00			26,108.87
Municipal Alliance Program - Match	248.76	15,000.00		227.67	5,772.75	227.67		9,476.01
Alcohol Education & Rehabilitation	2,896.38		1,772.40		1,000.00	1,000.00		2,668.78
Body Armor Replacement Fund	15,922.92		6,742.00		15,595.70			7,069.22
Distracted Driving Enforcement Fund			5,000.00		4,800.00			200.00
Hazard Mitigation Grant	125,440.00			0.01		0.01		125,440.00
Safe & Secure Communities			60,000.00		60,000.00			
Safe & Secure Communities - Match		110,871.00			110,871.00			
Recycling Tonnage Grant	9,942.41	71,000.14	98,304.11	84,619.80	84,619.80	71,000.14		108,246.52
Somerset County Youth Services Commission	3,675.47		7,000.00		4,935.76	27.50	180.36	5,551.85
SC Youth Athletic and Recreation Facilities	14,976.92							14,976.92
CDBG - Youth Development Program	315.00							315.00
CDBG - Southside Avenue	88,700.00			4,650.00	93,350.00			
CDBG			41,918.00					41,918.00
Federal Bulletproof Vest Program	5,846.58	15,956.51	7,444.31		18,717.50	432.00		12,097.90

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

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Transferred From Accounts Payable	Expended	Accounts Payable	Canceled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Challenge Grant - FindaInne	\$21,700.00							\$21,700.00
Regional Partnership - Pearl Street & Jamestown Rd.	12,250.00							12,250.00
Regional Partnership - Peters Brook	5,845.00							5,845.00
Regional Center Partnership	43,000.00	\$3,000.00						46,000.00
Stormwater Regulation	4,798.00						\$4,798.00	
Child Passenger Safety Grant	152.52						152.52	
Buffer Zone Protection Program	63.04						63.04	
So. City Youth Services Commission	33.75							33.75
Click It or Ticket			\$4,000.00		\$4,000.00			
NJDOT Highway Safety Fund - Safe Corridor	1,706.61		167,842.59	\$71,696.48	71,696.48	\$167,842.59	1,623.52	83.09
2013 Open Space Stewardship (Middlebrook Trail)	529.60							529.60
Tobacco Age Sale Grant	2,460.00						2,460.00	
H1N1 - Swine Flu	11,660.74						11,660.74	
Hepatitis B Inoculation Fund	1,112.07						1,112.07	
ROID (Recreational Opportunities for Indiv. w/ Disabilities)		10,000.00			9,721.23	38.73		240.04
ROID - Match		2,000.00			2,000.00			
NJDOT - Municipal Aid Program - Ctrm Road	45,339.68							45,339.68
NJ DOT - Municipal Aid Program - County Club Road	10,977.42							10,977.42

LOCAL DISTRICT SCHOOL TAX *

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2014	xxxxxxxx	xxxxxxxx
School Tax Payable # 85001-00	xxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85002-00	xxxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxxx	
Levy Calendar Year 2014	xxxxxxxx	
Paid		xxxxxxxx
Balance December 31, 2014	xxxxxxxx	xxxxxxxx
School Tax Payable # 85003-00		xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004-00		xxxxxxxx

* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.
Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2014 85045-00	xxxxxxxx	
2014 Levy 81105-00	xxxxxxxx	
2014 Levy Added	xxxxxxxx	
Prior Year Levy Added	xxxxxxxx	
Receipts	xxxxxxxx	
Expenditures		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Balance December 31, 2014 85046-00		xxxxxxxx

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2014	xxxxxxxx	xxxxxxxx
School Tax Payable # 85031-00	xxxxxxxx	\$4,512,691.32
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85032-00	xxxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxxx	
Levy Calendar Year 2014	xxxxxxxx	114,538,739.00
Paid	\$119,049,430.32	xxxxxxxx
Balance December 31, 2014	xxxxxxxx	xxxxxxxx
School Tax Payable # 85033-00		xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85034-00		xxxxxxxx
# Must include unpaid requisitions.	\$119,049,430.32	\$119,049,430.32

REGIONAL HIGH SCHOOL TAX

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2014	xxxxxxxx	xxxxxxxx
School Tax Payable # 85041-00	xxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85042-00	xxxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxxx	
Levy Calendar Year 2014	xxxxxxxx	
Paid		xxxxxxxx
Balance December 31, 2014	xxxxxxxx	xxxxxxxx
School Tax Payable # 85043-00		xxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85044-00		xxxxxxxx
# Must include unpaid requisitions.		

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	xxxxxxxx	xxxxxxxx
County Taxes 80003-01	xxxxxxxx	\$45,888.49
Due County for Added and Omitted Taxes 80003-02	xxxxxxxx	
2014 Levy:	xxxxxxxx	xxxxxxxx
General County 80003-03	xxxxxxxx	27,455,040.91
County Library 80003-04	xxxxxxxx	3,971,324.04
County Health	xxxxxxxx	
County Open Space Preservation	xxxxxxxx	2,606,396.69
Due County for Added and Omitted Taxes 80003-05	xxxxxxxx	35,829.09
Paid	\$34,079,650.13	xxxxxxxx
Balance December 31, 2014	xxxxxxxx	xxxxxxxx
County Taxes		xxxxxxxx
Due County for Added and Omitted Taxes	35,829.09	xxxxxxxx
	\$34,115,479.22	\$34,115,479.22

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2014 80003-06	xxxxxxxx	
2014 Levy: (List Each Type of District Tax Separately - see Footnote)	xxxxxxxx	xxxxxxxx
Fire - 81108-00 \$2,305,793.00	xxxxxxxx	xxxxxxxx
Sewer - 81111-00	xxxxxxxx	xxxxxxxx
Water - 81112-00	xxxxxxxx	xxxxxxxx
Garbage - 81109-00	xxxxxxxx	xxxxxxxx
Municipal Open Space - 81105-00	xxxxxxxx	xxxxxxxx
Municipal Open Space - Added	xxxxxxxx	xxxxxxxx
Total 2014 Levy 80003-07	xxxxxxxx	\$2,305,793.00
Paid 80003-08	\$2,305,793.00	xxxxxxxx
Canceled 80003-09		xxxxxxxx
Balance December 31, 2014 80003-09		
Footnote: Please state the number of districts in each instance.	\$2,305,793.00	\$2,305,793.00

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

NOT APPLICABLE

		Debit	Credit
Balance January 1, 2014	80004-01	xxxxxxxx	
State Library Aid Received in 2014	80004-02	xxxxxxxx	
Expended	80004-09		xxxxxxxx
Balance December 31, 2014	80004-10		

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

NOT APPLICABLE

		Debit	Credit
Balance January 1, 2014	80004-03	xxxxxxxx	
State Library Aid Received in 2014	80004-04	xxxxxxxx	
Expended	80004-11		xxxxxxxx
Balance December 31, 2014	80004-12		

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

NOT APPLICABLE

		Debit	Credit
Balance January 1, 2014	80004-05	xxxxxxxx	
State Library Aid Received in 2014	80004-06	xxxxxxxx	
Expended	80004-13		xxxxxxxx
Balance December 31, 2014	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

NOT APPLICABLE

		Debit	Credit
Balance January 1, 2014	80004-07	xxxxxxxx	
State Library Aid Received in 2014	80004-08	xxxxxxxx	
Expended	80004-15		xxxxxxxx
Balance December 31, 2014	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated 80101-	\$3,016,405.53	\$3,016,405.53	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated			xxxxxxxx
Adopted Budget	15,290,607.32	15,400,266.40	\$109,659.08
Added by N.J. S. 40A:4-87: (List on 17a)	664,719.00	664,719.00	xxxxxxxx
Total Miscellaneous Revenue Anticipated 80103-	\$16,155,326.32	\$16,264,985.40	\$109,659.08
Receipts from Delinquent Taxes 80104-	1,187,000.00	1,150,087.34	(36,912.66)
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	21,330,747.34	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation 80107-	21,330,747.34	22,829,406.66	1,498,659.22
	\$41,689,479.19	\$43,260,884.83	\$1,671,405.64

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		xxxxxxxx	\$171,290,629.29
Amount to be Raised by Taxation		xxxxxxxx	xxxxxxxx
Local District School Tax 80109-00			xxxxxxxx
Municipal Open Space Tax			xxxxxxxx
Regional School Tax 80119-00		\$114,536,739.00	xxxxxxxx
Regional High School Tax 80110-00			xxxxxxxx
County Taxes 80111-00		34,032,761.64	xxxxxxxx
Due County for Added and Omitted Taxes 80112-00		35,829.09	xxxxxxxx
Special District Taxes - Fire 80113-00		2,305,793.00	xxxxxxxx
Reserve for Uncollected Taxes 80114-00		xxxxxxxx	2,450,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00		xxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00		22,829,406.66	xxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00			xxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00		xxxxxxxx	
		\$173,740,629.29	\$173,740,629.29

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	\$40,824,760.19
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	864,719.00
Appropriated for 2014 (Budget Statement Item 9)	80012-03	41,689,479.19
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	41,689,479.19
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	41,689,479.19
Deduct Expenditures:		
Paid or Charged (Budget Statement Item (L))	80012-08	\$38,265,310.67
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,450,000.00
Reserved	80012-10	924,204.44
Total Expenditures	80012-11	41,639,515.11
Unexpended Balances Canceled (see footnote)	80012-12	\$49,964.08

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

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

RESULTS OF 2014 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	\$109,659.08
Delinquent Tax Collections	80013-02	XXXXXXXXXX	(36,912.66)
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	1,498,659.22
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXXXXX	49,964.08
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	318,397.06
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Reserves Canceled		XXXXXXXXXX	32,425.25
Unexpended Balances of 2013 Approp. Reserves	80013-05	XXXXXXXXXX	604,149.89
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXXXXX	77,310.12
Accounts Payable Canceled		XXXXXXXXXX	114,657.98
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2014	80013-07		XXXXXXXXXX
Balance December 31, 2014	80013-08	XXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Refund of Prior Year Revenues			XXXXXXXXXX
Interfund Advances Originating in 2014	80013-12		XXXXXXXXXX
Accounts Receivable Canceled		23,726.30	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,744,583.72	XXXXXXXXXX
		\$2,768,310.02	\$2,768,310.02

**SURPLUS - CURRENT FUND
YEAR 2014**

		Debit	Credit
1. Balance January 1, 2014	80014-01	xxxxxxxx	\$5,208,660.43
2.		xxxxxxxx	
3. Excess Resulting from 2014 Operations	80014-02	xxxxxxxx	2,744,583.72
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	\$3,016,405.63	xxxxxxxx
5. Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxx
6.			xxxxxxxx
7. Balance December 31, 2014	80014-05	4,936,738.62	xxxxxxxx
		\$7,953,144.15	\$7,953,144.15

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

Cash	80014-06	\$9,564,724.13
Investments	80014-07	
Sub-Total		9,564,724.13
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	4,866,012.23
Cash Surplus	80014-09	4,678,711.90
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	\$205,226.72
Deferred Charges #	80014-12	52,800.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	258,026.72
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.	80014-15	\$4,936,738.62

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

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2014 LEVY

1. Amount of Levy as per Duplicate (Analysis) or (Abstract of Ratables)	82101-00	\$	172,276,063.65
	82113-00	\$	
2. Amount of Levy Special District Taxes	82102-00	\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	180,804.70
5a. Subtotal 2014 Levy		\$	172,456,868.35
5b. Reductions due to tax appeals**		\$	
5c. Total 2014 Levy	82106-00	\$	172,456,868.35
6. Transferred to Tax Title Liens	82107-00	\$	7,631.77
7. Transferred to Foreclosed Property	82108-00	\$	
8. Remitted, Abated or Canceled	82109-00	\$	111,413.05
9. Discount Allowed	82110-00	\$	
10. Collected in Cash: In 2013	82121-00	\$	899,772.39
In 2014 *	82122-00	\$	170,072,006.90
State's Share of 2014 Senior Citizens and Veteran's Deductions Allowed	82123-00	\$	328,750.00
Total to Line 14	82111-00	\$	171,290,529.29
11. Total Credits		\$	171,409,574.11
12. Amount Outstanding December 31, 2014	83120-00	\$	1,047,294.24
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5) is			99.32% %
	82112-00		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	171,290,529.29
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	171,290,529.29

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

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

* Include overpayments applied as part of 2014 collections.

** Tax appeals pursuant to RS 54:48-1 et seq approved by resolution governing body prior to
introduction of municipal budget.

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. 1998

NOT APPLICABLE

(1) Utilizing Accelerated Tax Sale

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 Accelerated Tax Levy Sale

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

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

NET Cash Collected..... \$ _____

Line 5c (sheet 22) Total 2014 Tax Levy..... \$ _____

Percentage of Collection Excluding Accelerated Tax Levy 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**

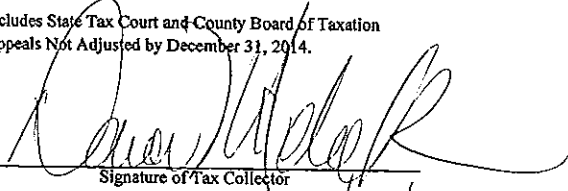
	Debit	Credit
1. Balance January 1, 2014	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	\$248,726.72	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	52,750.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	273,750.00	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	1,750.00	xxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector	1,750.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	\$1,250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	xxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxx	372,250.00
10.		
11.		
12. Balance December 31, 2014	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	205,226.72
Due To State of New Jersey		xxxxxxxxxx
	\$578,726.72	\$578,726.72

Calculation of Amount to be included on Sheet 22, Item 10-
2014 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>\$52,750.00</u>
Line 3	<u>273,750.00</u>
Line 4	<u>1,750.00</u>
Line 5	<u>1,750.00</u>
Sub-Total	<u>330,000.00</u>
Less: Line 7	<u>1,250.00</u>
To Item 10, Sheet 22	<u>\$328,750.00</u>

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

		Debit	Credit
Balance January 1, 2014		xxxxxxxx	\$696,701.30
Taxes Pending Appeals	\$696,701.30	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxx	
2014 Budget Appropriation			
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)		\$37,216.28	xxxxxxxx
Applied to Overpayments			xxxxxxxx
Balance December 31, 2014		659,486.02	xxxxxxxx
Taxes Pending Appeals *	\$659,486.02	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2014.		\$696,701.30	\$696,701.30



Signature of Tax Collector

1429

License #

4/15/15

Date

**COMPUTATION OF APPROPRIATIONS:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2015 MUNICIPAL BUDGET**

		YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)	80015-		xxxxxxxxxx
2. Local District School Tax - Actual	80016-		
School Budget Estimate **	80017-		xxxxxxxxxx
3. Vocational School Tax - Estimate *			xxxxxxxxxx
			\$114,636,739.00
4. Regional School District Tax - Estimate *			xxxxxxxxxx
5. Regional High School Tax - Actual	80018-		
School Budget Estimate *	80019-		xxxxxxxxxx
			34,032,761.64
6. County Tax Estimate *	80021-		xxxxxxxxxx
			2,305,793.00
7. Special District/ Open Space Taxes Estimate *	80023-		xxxxxxxxxx
8. Total General Appropriations & Other Taxes	80024-01		
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5)	80024-02		
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes	80024-03		
11. Amount of Item 10 Divided by _____ % (820024-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05		
Analysis of Item 11:			
Local District School Tax (Amount Shown on Line 2 Above)			
Vocational School Tax (Amount Shown on Line 3 Above)			
Regional School District Tax (Amount Shown on Line 4 Above)			
Regional High School Tax (Amount Shown on Line 5 Above)			
County Tax (Amount Shown on Line 6 Above)			
Special District Tax (Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget			
Total Amount (see Line 11)			
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06		
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations			
Item 12 - Appropriation: Reserve for Uncollected Taxes			
Sub-Total			
Less: Item 9 - Total Anticipated Revenues			
Amount to be Raised by Taxation in Municipal Budget	80024-07		

* May not be stated in an amount less than "actual" Tax of 2014.

** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2015 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

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

ACCELERATED TAX SALE - CHAPTER 99

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

NOT APPLICABLE

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

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

B. Reserve for Uncollected Taxes Exclusion:
Amount Realized in Prior Year for
Receipts from Delinquent Taxes*
(sheet 26, Item 10) \$ _____

* NOTE: If accelerated tax sale was conducted in 2014, utilize proceeds from the December accelerated tax sale instead of entire amount realized for Receipts from Delinquent Taxes.

C. Times: % of increase of Amount to be
Raised by Taxes over Prior Year
(2015 Estimated Total Levy - 2014 Total Levy) / 2014 Total Levy) _____ %

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

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

2015 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

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

Total \$ _____

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

4. Cash Required \$ _____

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

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance, January 1, 2014			\$1,291,301.90	xxxxxxx
A. Taxes	83102-00	\$1,161,575.79	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	129,726.11	xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxx
A. Taxes	83105-00		xxxxxxx	\$13,130.29
B. Tax Title Liens	83106-00		xxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes	83108-00		xxxxxxx	
B. Tax Title Liens	83109-00		xxxxxxx	
4. Added Taxes			18,069.16	xxxxxxx
5. Added Tax Title Liens				xxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes-Transfers to Tax Title Liens	83104-00		xxxxxxx	(1) 5,311.23
B. Tax Title Liens-Transfers from Taxes	83107-00		(1) 5,311.23	xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	1,296,240.77
8. Totals			\$1,314,682.29	\$1,314,682.29
9. Balance Brought Down			\$1,296,240.77	xxxxxxx
10. Collected:			xxxxxxx	\$1,149,806.77
A. Taxes	83116-00	\$1,149,356.67	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00	450.10	xxxxxxx	xxxxxxx
11. Interest and Costs - 2014 Tax Sale			1,525.82	xxxxxxx
12. 2014 Taxes Transferred to Liens			7,631.77	xxxxxxx
13. 2014 Taxes			1,047,294.24	xxxxxxx
14. Balance December 31, 2014			xxxxxxx	1,202,885.83
A. Taxes	83121-00	\$1,059,141.00	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	143,744.83	xxxxxxx	xxxxxxx
15. Totals			\$2,352,692.60	\$2,352,692.60

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 88.70%

17. Item No. 14 multiplied by percentage shown above is \$1,066,997.97 and represents the maximum amount that may be anticipated in 2015.
83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance, January 1, 2014	84101-00	\$422,300.00	xxxxxxx
2. Foreclosed or Deeded in 2014		xxxxxxx	xxxxxxx
3. Tax Title Liens	84103-00		xxxxxxx
4. Taxes Receivable	84104-00		xxxxxxx
5A.	84102-00		xxxxxxx
5B.	84105-00	xxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxx	
8. Sales		xxxxxxx	xxxxxxx
9. Cash *	84109-00	xxxxxxx	
10. Contract	84110-00	xxxxxxx	
11. Mortgage	84111-00	xxxxxxx	
12. Loss on Sales	84112-00	xxxxxxx	
13. Gain on Sales	84113-00		xxxxxxx
14. Balance December 31, 2014	84114-00	xxxxxxx	\$422,300.00
		\$422,300.00	\$422,300.00

CONTRACT SALES

NOT APPLICABLE

		Debit	Credit
15. Balance January 1, 2014	84115-00		xxxxxxx
16. 2014 Sales from Foreclosed Property	84116-00		xxxxxxx
17. Collected *	84117-00	xxxxxxx	
18.	84118-00	xxxxxxx	
19. Balance December 31, 2014	84119-00	xxxxxxx	

MORTGAGE SALES

NOT APPLICABLE

		Debit	Credit
20. Balance January 1, 2014	84120-00		xxxxxxx
21. 2014 Sales from Foreclosed Property	84121-00		xxxxxxx
22. Collected *	84122-00	xxxxxxx	
23.	84123-00	xxxxxxx	
24. Balance December 31, 2014	84124-00	xxxxxxx	

Analysis of Sale of Property:

* Total Cash Collected in 2014 84125-00

Realized in 2014 Budget

To Results of Operations (Sheet 19)

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

NOT APPLICABLE

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1. Emergency Authorizations - Municipal*	\$ 130,000.00	\$ 130,000.00	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

NOT APPLICABLE

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

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

NOT APPLICABLE

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated For In Budget of 2015</u>
1. _____	_____	_____	\$ _____	\$ _____
2. _____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	\$ _____	\$ _____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR BONDS
(MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxx	\$48,104,000.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$2,355,000.00	xxxxxxx	
Bonds Refunded				
Outstanding, December 31, 2014	80033-04	45,749,000.00	xxxxxxx	
		\$48,104,000.00	\$48,104,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 2,435,000.00
2015 Interest on Bonds*		80033-06	\$1,582,521.25	

NOT APPLICABLE

ASSESSMENT SERIAL BONDS

Outstanding January 1, 2014	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2014	80033-10		xxxxxxx	
2015 Bond Maturities - Assessment Bonds			80033-11	\$
2015 Interest on Bonds*		80033-12		
Total "Interest on Bonds - Debt Service" (Items)			80033-13	\$ 1,582,521.25

LIST OF BONDS ISSUED DURING 2014

NOT APPLICABLE

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS
(MUNICIPAL) GENERAL CAPITAL LOANS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxx	\$711,199.34	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$88,605.92	xxxxxxx	
Outstanding, December 31, 2014	80033-04	622,593.41	xxxxxxx	
		\$711,199.33	\$711,199.34	
2015 Loan Maturities			80033-05	\$ 85,468.03
2015 Interest on Loans			80033-06	\$ 12,026.65
Total 2015 Debt Service for Green Trust Loans			80033-13	\$ 97,494.68

INFRASTRUCTURE LOANS

Outstanding January 1, 2014	80033-07	xxxxxxx	\$481,703.58	
Issued	80033-08	xxxxxxx		
Paid	80033-09	\$58,270.97	xxxxxxx	
Outstanding, December 31, 2014	80033-10	423,432.59	xxxxxxx	
		\$481,703.58	\$481,703.58	
2015 Loan Maturities			80033-11	\$ 57,297.23
2015 Interest on Loans			80033-12	\$ 12,050.00
Total 2015 Debt Service for Infrastructure Loans			80033-13	\$ 69,347.23

LIST OF LOANS ISSUED DURING 2014

NOT APPLICABLE

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				
	80033-14	80033-15		

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

NOT APPLICABLE

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80034-01	xxxxxxx		
Paid	80034-03		xxxxxxx	
Outstanding, December 31, 2014	80033-04		xxxxxxx	
2015 Bond Maturities - Term Bonds	80034-04		\$	
2015 Interest on Bonds*	80034-05		\$	

NOT APPLICABLE

TYPE I SCHOOL SERIAL BONDS

Outstanding January 1, 2014	80034-06	xxxxxxx		
Issued	80034-07	xxxxxxx		
Paid	80034-08		xxxxxxx	
Outstanding, December 31, 2014	80034-09		xxxxxxx	
2015 Interest on Bonds*	80034-10		\$	
2015 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (Items)			80034-12	\$

NOT APPLICABLE

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

NOT APPLICABLE

		Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)	
							For Principal	For Interest **		
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
15.										
16.										
17.										
Total										

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

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.

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

80051-01 80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest
1. 2011 Loan	\$30,331.71	\$14,950.93	\$645.83
2. 2013 Loan	74,438.80	68,699.72	796.88
3. 2014 Loan	122,922.22	22,773.01	3,352.43
4. 2014 Loan	123,440.48	39,806.54	2,821.06
5.			
Total	\$351,133.21	\$146,190.20	\$7,616.20

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Expended	Contracts Payable Canceled	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
05-36 Drainage Improvements - East Brook Area	\$3,000.00					\$3,000.00		
05-50 Preparation of Master Drainage Plan		\$322.50						
06-13 Various Improvements	16,235.39			\$10,287.56		5,563.24		\$395.59
06-14 Various Road Improvements		86,246.35		12,399.51		75,946.84		
06-15 Various Drainage Projects	588,611.74			113,783.49		453,016.68		21,811.57
06-29 Various Park & Municipal Building Improvements	17,905.26					17,905.26		
06-30 Public Works Equipment	3,135.68					3,135.68		
07-02 Construction of Municipal Complex		197,453.19		93,928.27				\$103,524.92
07-03 Road and Drainage Improvements	268,177.57			268,177.57				
07-04 Various Park Improvements	2.71					2.71		
07-05 Public Works Equipment	2,644.91					2,644.91		
08-03 Various Road and Drainage Improvements	1,055,759.73			327,942.10				727,817.63
08-04 Public Works Equipment	1,090.16			816.36		273.80		
09-07 Various Improvements	148,806.09			138,222.64		9,583.45		690.00
09-08 Public Works Equipment	1,046.53							1,046.53
10-03 Various Improvements	1,283,525.57			798,525.00				485,000.57
10-23 Various Improvements	21,770.95							21,770.95

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Expended	Contracts Payable Canceled	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
10-29 Public Works Equipment	\$2,546.09					\$2,546.09		
10-30 Reconstruction of Basketball & Tennis Courts at Harry Alley Park	25.42					25.42		
11-03 Various Improvements		\$87,822.01						\$87,822.01
11-07 Various Improvements		143,162.78		\$31,794.00				111,368.78
12-05 Various Road Improvements		46,593.05						46,593.05
12-07 Various Public Works Equipment		1,152,538.70		84,917.48				1,067,621.22
13-04 Various Public Works Equipment		35,632.70						35,632.70
13-06 Various Road Improvements	176,333.61	3,151,650.00		2,195,202.70				1,132,760.91
14-02 Acquisition of 9-1-1 Communications Equip.			\$2,000,000.00	1,387,915.16				602,084.84
14-05 Various Public Works Equipment			517,000.00	514,759.24				2,240.76
14-07 Various Road Improvements			3,219,350.00	1,945,439.97				1,273,910.03
Total	\$3,590,319.41	\$4,883,421.28	\$5,736,350.00	\$7,934,111.05		\$573,876.58	\$1,256,522.84	\$4,443,579.22

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance, January 1, 2014	80031-01	xxxxxxxx	\$22,535.30
Received from 2014 Budget Appropriation *	80031-02	xxxxxxxx	380,000.00
		xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improv. Fund)	80031-03	xxxxxxxx	
		xxxxxxxx	xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	\$286,818.00	xxxxxxxx
Set up Reserve for Preliminary Expenses		20,000.00	xxxxxxxx
Balance December 31, 2014	80031-05	95,717.30	xxxxxxxx
		\$402,535.30	\$402,535.30

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

GENERAL CAPITAL FUND

NOT APPLICABLE

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2014	80030-01	xxxxxxx	
Received from 2014 Budget Appropriations *	80030-02	xxxxxxx	
Received from 2014 Emergency Appropriations *	80030-03	xxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxx
			xxxxxxx
Balance December 31, 2014	80030-05		xxxxxxx

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

Bonds and Notes	\$5,449,532.00
Capital Improvement Fund	<u>288,818.00</u>
	<u>\$5,738,350.00</u>

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
14-02 Acquisition of 9-1-1 Communications Equipment	\$2,000,000.00	\$1,900,000.00	\$100,000.00	\$100,000.00
14-05 Various Public Works Equipment	517,000.00	491,150.00	25,850.00	25,850.00
14-07 Various Road Improvements	3,219,350.00	3,058,382.00	160,968.00	160,968.00
Total 80032-00	\$5,738,350.00	\$5,448,532.00	\$288,818.00	\$288,818.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2014

		Debit	Credit
Balance January 1, 2014	80029-01	xxxxxxx	\$802,804.77
Premium on Sale of Bonds		xxxxxxx	67,727.97
Funded Improvement Authorizations Canceled		xxxxxxx	497,707.24
State Aid Received on Funded Ordinance			
Premium on Sale of Notes			
Miscellaneous			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxx
Appropriated to 2014 Budget Revenue	80029-03	\$700,000.00	xxxxxxx
Balance December 31, 2014	80029-04	668,239.98	xxxxxxx
		\$1,368,239.98	\$1,368,239.98

NOT APPLICABLE

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 2014 \$ _____

2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A) \$ _____

3. Amount of Bonds Issued Under Item 1 Maturing in 2015 \$ _____

4. Amount of Interest on Bonds with a Covenant - 2015 Requirement \$ _____

5. Total of 3 and 4 - Gross Appropriation \$ _____

6. Less Amount of Special Trust Fund to be Used \$ _____

7. Net Appropriation Required \$ _____

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

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

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

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

- A.
- | | |
|---|--------------------------|
| 1. Total Tax Levy for the Year 2014 was | \$ <u>172,456,868.35</u> |
| 2. Amount of Item 1 Collected in 2014 (*) | \$ <u>171,290,529.29</u> |
| 3. Seventy (70) percent of Item 1 | \$ <u>120,719,807.85</u> |

(*) Including prepayments and overpayments applied.

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2014?
 Answer YES or NO YES
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2014?
 Answer YES or NO YES if answer is "NO" give details

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

- C. Does the appropriation required to be included in the 2015 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the years just ended? Answer YES or NO: NO

- D.
- | | |
|---|---|
| 1. Cash Deficit 2013 | N |
| 2. 4% of 2013 Tax Levy for all purposes:
Levy - \$ _____ | O |
| 3. Cash Deficit 2014 | N |
| 4. 4% of 2014 Tax Levy for all purposes:
Levy - \$ _____ | E |

E.	Unpaid	2013	2014	Total
1. State Taxes		\$ _____	\$ _____	\$ _____
2. County Taxes		\$ _____	\$ 35,829.09	\$ 35,829.09
3. Amounts due Special Districts		\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Regional School Tax		\$ _____	\$ _____	\$ _____

SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2014, please observe instructions on Sheet 2.

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

NOT APPLICABLE

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS				Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Operating Budget				
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	
Other Liabilities							
Trust Surplus							
"Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2014

BUDGET REVENUES

NOT APPLICABLE

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

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

STATEMENT OF BUDGET APPROPRIATIONS

NOT APPLICABLE

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

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED

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

STATEMENT OF 2014 OPERATION

WATER UTILITY

NOT APPLICABLE

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:

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled*		
Total Revenue Realized		
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		
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget)**		
Balance of "Results of 2014 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 2014 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

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

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

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

RESULTS OF 2014 OPERATIONS - WATER UTILITY

NOT APPLICABLE

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXXX	
Accounts Payable Canceled		
Deficit in Anticipated Revenue		XXXXXXXXXX
Refund of Prior Year Revenue		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus		XXXXXXXXXX

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	
Excess in Results of 2014 Operations	XXXXXXXXXX	
Amount Appropriated in 2014 Budget - Cash		XXXXXXXXXX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXX

ANALYSIS OF BALANCE DECEMBER 31, 2014

(FROM WATER UTILITY - TRIAL BALANCE)

NOT APPLICABLE

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

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 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

NOT APPLICABLE

Balance December 31, 2013

Increased by:

Water Rents Levied

Decreased by:

Collections

Overpayments applied

Transfer to Water Liens

Other

Balance December 31, 2014

SCHEDULE OF WATER UTILITY LIENS

NOT APPLICABLE

Balance December 31, 2013

Increased by:

Transfers from Accounts Receivable

Penalties and Costs

Other

Decreased by:

Collections

Other

Balance December 31, 2014

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER UTILITY FUND

NOT APPLICABLE

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

<u>Caused By</u>	<u>Amount Dec. 31, 2013 per Audit Report</u>	<u>Amount in 2014 Budget</u>	<u>Amount Resulting from 2014</u>	<u>Balance as at Dec. 31, 2014</u>
1. Emergency Authorization -	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

NOT APPLICABLE

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NOT APPLICABLE

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for In Budget of Year 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

NOT APPLICABLE

	Debt	Credit	2014 Debt Service
Outstanding January 1, 2014	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2014		xxxxxxx	
2015 Bond Maturities - Assessment Bonds			\$
2015 Interest on Bonds*		\$	

NOT APPLICABLE

WATER UTILITY CAPITAL BONDS

	Debt	Credit	2014 Debt Service
Outstanding January 1, 2014	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2014		xxxxxxx	
2015 Bond Maturities - Capital Bonds			\$
2015 Interest on Bonds*		\$	

NOT APPLICABLE

INTEREST ON BONDS - WATER UTILITY BUDGET

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

NOT APPLICABLE

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS
WATER UTILITY ASSESSMENT LOANS**

NOT APPLICABLE

	Debt	Credit	2015 Debt Service
Outstanding January 1, 2014	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2014		xxxxxxx	
2015 Loan Maturities - Assessment Loans			\$
2015 Interest on Loans*		\$	

NOT APPLICABLE

WATER UTILITY CAPITAL LOANS

	Debt	Credit	2015 Debt Service
Outstanding January 1, 2014	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2014		xxxxxxx	
2015 Loan Maturities - Capital Loans			\$
2015 Interest on Loans*		\$	

NOT APPLICABLE

INTEREST ON LOANS - WATER UTILITY BUDGET

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

NOT APPLICABLE

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

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

NOT APPLICABLE

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement For Interest **		Interest Computer to (Interest Date)
							For Principal		
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
Total									

INTEREST ON NOTES - WATER UTILITY BUDGET	
2015 Interest 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	\$

Important: If there is more than one utility in the municipality, identify each note.
 Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
 *See Sheet 33 for clarification of "Original Date of Issue".
 All notes with an original date of issue of 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be reacred 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.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

NOT APPLICABLE

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
Total									

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, 2012 or prior must be appropriated in full in the 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
			For Principal	For Interest
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
Total				

WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

NOT APPLICABLE

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

NOT APPLICABLE

WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2014	XXXXXXXX	
Received from 2014 Budget Appropriation *	XXXXXXXX	
Received from 2014 Emergency Appropriation *	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2014		XXXXXXXX

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

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

UTILITIES ONLY

NOT APPLICABLE

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
Total				

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2014	xxxxxxxx	
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2014 Budget Revenue		xxxxxxxx
Balance December 31, 2014		xxxxxxxx

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

**POST CLOSING
TRIAL BALANCE - SEWER UTILITY 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
SEWER OPERATING FUND		
CASH	\$8,092,079.27	
CHANGE FUND	100.00	
	8,092,179.27	
SEWER CHARGES RECEIVABLE	359,798.10	
DUE CURRENT FUND	2,452.85	
APPROPRIATION RESERVES		\$1,894,861.32
RESERVE FOR ACCOUNTS PAYABLE		163,089.67
SEWER OVERPAYMENTS		95,564.23
SEWER CONNECTION OVERPAYMENT		550.00
PREPAID SEWER RENTS		10,475.41
DUE WARREN TOWNSHIP M.U.A.		24,188.06
ACCRUED INTEREST ON BONDS		42,811.46
ACCRUED INTEREST ON LOANS		3,302.84
		2,234,842.99 C
RESERVE FOR RECEIVABLES		359,798.10
FUND BALANCE		5,859,789.13
	\$8,454,430.22	\$8,454,430.22

(Do not crowd - add additional sheets)

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

**POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND**

AS AT DECEMBER 31, 2014

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
SEWER CAPITAL FUND		
EST. PROCEEDS BONDS AND NOTES AUTHORIZED	\$4,241,822.87	XXXXXXXXX
BONDS AND NOTES AUTHORIZED BUT NOT ISSUED	XXXXXXXXX	\$4,241,822.87
CASH	1,517,757.90	
FIXED CAPITAL	14,461,212.00	
FIXED CAPITAL - AUTHORIZED AND UNCOMPLETE	9,149,500.00	
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		1,508,069.13
UNFUNDED		3,493,817.00
SERIAL BONDS PAYABLE		1,229,000.00
EIT LOAN PAYABLE		410,974.36
EIT LOAN PAYABLE		155,000.00
RESERVE FOR CONTRACTS PAYABLE		681,333.30
DEFERRED RESERVE FOR AMORTIZATION		3,531,450.00
RESERVE FOR AMORTIZATION		14,042,464.77
FUND BALANCE		76,361.34
	\$29,370,292.77	\$29,370,292.77

(Do not crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS**

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
SEWER ASSESSMENT TRUST FUND		
CASH	\$11,392.66	
ASSESSMENT RECEIVABLE	53,975.86	
PROSPECTIVE ASSESSMENTS FUNDED	941,462.58	
RESERVE FOR ASSESSMENTS		\$995,438.44
FUND BALANCE		11,392.66
	\$1,006,831.10	\$1,006,831.10

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS				Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Operating Budget	Miscellaneous			
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	
Due Sewer Operating Fund	\$46.30				\$46.30		
Due Sewer Capital Fund							
Due Assessment Trust Fund	4,099.12				4,099.12		
Other Receivables							
Other Liabilities							
Trust Surplus	11,392.66					\$11,392.66	
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	
TOTAL	\$15,538.08				\$4,145.42	\$11,392.66	

*Show as red figure

SCHEDULE OF SEWER UTILITY BUDGET - 2014

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated _____ 01	\$844,656.72	\$844,656.72	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Sewer Rents	9,600,000.00	9,732,167.36	\$132,167.36
Connection Fees	5,000.00	61,244.00	56,244.00
Interest on Investments and Deposits	1,000.00	3,569.18	2,569.18
Other Miscellaneous Revenues	70,000.00	73,350.34	3,350.34
Branchburg Share of Operating Costs	20,000.00	20,000.00	
Subtotal	10,540,656.72	10,734,987.60	194,330.88
Deficit (General Budget) ** _____ 06			
_____ 07	\$10,540,656.72	\$10,734,987.60	\$194,330.88

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		
Adopted Budget		\$10,540,656.72
Added by N.J.S. 40A-4-87		
Emergency		
Total Appropriations		10,540,656.72
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		10,540,656.72
Deduct Expenditures:		
Paid or Charged	\$8,645,693.68	
Reserved	1,894,861.32	
Surplus (General Budget) **		
Total Expenditures		\$10,540,555.00
Unexpended Balance Canceled (See Footnote)		101.72

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

SEWER UTILITY

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

NOT APPLICABLE

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled*		
Overpayments Canceled		
Total Revenue Realized		
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		
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget)**		
Balance of "Results of 2014 Operation"		
Remainder = ("Excess in Operations" - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 2014 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

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

2013 Appropriation Reserves Canceled in 2014	\$844,522.90	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"	NONE	
* Excess (Revenue Realized)		\$844,522.90

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

RESULTS OF 2014 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	\$194,330.88
Overpayments and Accounts Payable Canceled	xxxxxxxx	10,209.50
Miscellaneous Revenue Not Anticipated	xxxxxxxx	774,715.23
Unexpended Balances of 2013 Appropriation Reserves *	xxxxxxxx	644,522.90
Appropriations Canceled		101.72
Deficit in Anticipated Revenue		xxxxxxxx
Refund of Prior Year Revenue		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	\$1,623,880.23	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	\$1,623,880.23	\$1,623,880.23

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2014	xxxxxxxx	\$5,080,665.62
Excess in Results of 2014 Operations	xxxxxxxx	1,623,880.23
Amount Appropriated in 2014 Budget - Cash	\$844,656.72	xxxxxxxx
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance December 31, 2014	6,859,789.13	xxxxxxxx
	\$6,704,445.85	\$6,704,445.85

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

Cash		\$8,092,179.27
Investments		
Interfund Accounts Receivable		2,452.85
Subtotal		8,094,632.12
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,234,842.99
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		5,859,789.13
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
# 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.		\$5,859,789.13

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013		<u>\$382,441.49</u>
Increased by:		
Sewer Rents Levied		<u>9,721,372.37</u>
Decreased by:		
Collections	<u>\$9,723,832.95</u>	
Overpayments & Prepaid Applied	<u>7,536.41</u>	
Transfer to Sewer Liens	<u>798.00</u>	
Canceled	<u>11,848.40</u>	
		<u>9,744,015.76</u>
Balance December 31, 2014		<u>\$359,798.10</u>

SCHEDULE OF SEWER UTILITY LIENS

NOT APPLICABLE

Balance December 31, 2013		<u> </u>
Increased by:		
Transfers from Accounts Receivable	<u> </u>	
Penalties and Costs	<u> </u>	
Other	<u> </u>	
Decreased by:		
Collections	<u> </u>	
Other	<u> </u>	
Balance December 31, 2014		<u> </u>

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

SEWER UTILITY FUND

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

<u>Caused By</u>	<u>Amount Dec. 31, 2013 per Audit Report</u>	<u>Amount In 2014 Budget</u>	<u>Amount Resulting from 2014</u>	<u>Balance as at Dec. 31, 2014</u>
NOT APPLICABLE				
1. Emergency Authorization -	\$ _____	\$ _____	\$ _____	\$ _____
2.	\$ _____	\$ _____	\$ _____	\$ _____
3.	\$ _____	\$ _____	\$ _____	\$ _____
4.	\$ _____	\$ _____	\$ _____	\$ _____
5.	\$ _____	\$ _____	\$ _____	\$ _____
6.	\$ _____	\$ _____	\$ _____	\$ _____
7.	\$ _____	\$ _____	\$ _____	\$ _____
8.	\$ _____	\$ _____	\$ _____	\$ _____
9.	\$ _____	\$ _____	\$ _____	\$ _____
10.	\$ _____	\$ _____	\$ _____	\$ _____

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

NOT APPLICABLE

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

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

NOT APPLICABLE

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for In Budget of Year 2015</u>
1.	_____	_____	\$ _____	_____
2.	_____	_____	\$ _____	_____
3.	_____	_____	\$ _____	_____
4.	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR BONDS
SEWER UTILITY ASSESSMENT BONDS**

Not Applicable

	Debt	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXX	
Outstanding December 31, 2014		XXXXXXX	
2015 Bond Maturities - Assessment Bonds			\$
2015 Interest on Bonds*		\$	

SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2014	XXXXXXX	\$1,349,000.00
Issued	XXXXXXX	
Paid	\$120,000.00	XXXXXXX
Bonds Refunded		
Outstanding, December 31, 2014	1,229,000.00	XXXXXXXX
	\$1,349,000.00	\$1,349,000.00
2015 Bond Maturities - Capital Bonds		\$ 120,000.00
2015 Interest on Bonds*		\$ 40,965.00

INTEREST ON BONDS - SEWER UTILITY BUDGET

2015 Interest on Bonds (*Items)	\$ 40,965.00
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 42,811.46
Subtotal	\$ (1,846.46)
Add: Interest to be Accrued as of 12/31/15	\$ 12,653.75
Required Appropriation 2015	\$ 10,807.29

LIST OF BONDS ISSUED DURING 2014

Not Applicable

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	0.00	\$0.00		

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

SEWER UTILITY ASSESSMENT LOANS

NOT APPLICABLE

	Debt	Credit	2015 Debt Service
Outstanding January 1, 2014	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2014		xxxxxxx	
2015 Loan Maturities - Assessment Loans			\$
2015 Interest on Loans*		\$	

SEWER UTILITY CAPITAL LOANS

Outstanding January 1, 2014	xxxxxxx	598,372.64	
Issued	xxxxxxx		
Paid	\$32,398.28	xxxxxxx	
Outstanding, December 31, 2014	565,974.36	xxxxxxx	
	\$598,372.64	\$598,372.64	
2015 Loan Maturities - Capital Loans			\$ 37,398.28
2015 Interest on Loans*		\$ 6,550.00	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2015 Interest on Loans (*Items)	\$	6,550.00
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 3,302.84	
Subtotal	\$	3,247.16
Add: Interest to be Accrued as of 12/31/15	\$ 2,729.17	
Required Appropriation 2015	\$	5,976.33

LIST OF LOANS ISSUED DURING 2014

NOT APPLICABLE

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

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

NOT APPLICABLE

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement For Interest **		Interest Computer to (Interest Date)
							For Principal	For Interest	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
Total									

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2015 Interest 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	\$

Important: If there is more than one utility in the municipality, identify each note.
 Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

*See Sheet 33 for clarification of "Original Date of Issue".
 All notes with an original date of issue of 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be received 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.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

NOT APPLICABLE

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
Total									

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, 2012 or prior must be appropriated in full in the 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
			For Principal	For Interest
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
Total				

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Authorizations Canceled	Expended	Contracts Payable Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
Ord. 01-34 Infiltration & Inflow Program-Findernie Section	\$89,825.93						\$89,825.93	
Ord. 09-10 Improvements to the Sanitary Sewer System	644,267.14	\$167.00					644,267.14	\$167.00
Ord. 12-06 Various Sewer Utility Improvements	808,176.06				\$34,200.00		773,976.06	
Ord. 13-05 Various Sewer Utility Improvements		1,494,529.00			83,960.00			1,410,569.00
Ord. 14-06 Various Sewer Utility Improvements			\$2,440,000.00		356,919.00			2,083,081.00
Total	\$1,542,269.13	\$1,494,696.00	\$2,440,000.00		\$475,079.00		\$1,508,069.13	\$3,483,817.00

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

**SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2014	XXXXXXXX	
Received from 2014 Budget Appropriation *	XXXXXXXX	
	XXXXXXXX	
	XXXXXXXX	
	XXXXXXXX	
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2014		XXXXXXXX

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2014	XXXXXXXX	
Received from 2014 Budget Appropriation *	XXXXXXXX	
Received from 2014 Emergency Appropriation *	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2014		XXXXXXXX

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

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
Ordinance 14-06				
Various Sewer Utility Improvements	\$2,440,000.00	\$2,440,000.00		
Total	\$2,440,000.00	\$2,440,000.00		

SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

	Debit	Credit
Balance January 1, 2014	xxxxxxxx	\$76,361.34
Premium on Sale of Bonds	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Excess Proceeds		
Appropriated to Finance Improvement Authorizations		xxxxxxxx
Appropriated to 2014 Budget Revenue		xxxxxxxx
Balance December 31, 2014	\$76,361.34	xxxxxxxx
	\$76,361.34	\$76,361.34

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2014

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on Sheet 2. Those sheets not filled in should be marked "Not Applicable".

INDEX

1, 1a, & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Exemption Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, 3a, & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Funds
6, 6a & 6c.	Trial Balance - Trust Funds / Schedule of Trust Fund Deposits & Reserves
6b.	Municipal Public Defender Certification
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance - Capital Fund
9, - 9b.	Cash Reconciliation
10, - 10c.	Federal and State Grants Receivable
11, - 11c.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - County Vocational School Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17, & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2014 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax collection Rate for 2014
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map, Revaluation, Master Plan, Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems; Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Emergencies Caused by Civil Disturbances
31, & 31a.	Summary Statement of Debt Service Requirements - Municipal (or County)
32.	Summary Statement of Debt Service Requirements - School Type I and Current
33, & 33a.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35, - 35d.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2014
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
UTILITIES ONLY	
40.	Instructions
41, 55, & 55a.	Trial Balance - Utility Fund
42, & 56.	Trial Balance - Utility Assessment Trust Funds
43, & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44, & 58.	Utility Revenues and Appropriations
45, & 59.	2014 Operations - Water Utility
46, & 60.	Results of Operations, Operating Surplus and Analysis
47, & 61.	Utility Accounts Receivable; Utility Liens
48, & 62.	Deferred Charges and List of Judgments - Utility
49, & 63.	Summary Statement of Debt Service Requirements
49a, & 63a.	Summary Statement of Loan Requirements
50, & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51, & 65.	Debt Service for Utility Assessment Notes
51a, & 65a.	Schedule of Capital Lease Program Obligation
52, & 66.	Improvement Authorizations (Utility Capital)
53, & 67.	Capital Improvement Fund and Down Payments
54, & 68.	Utility Capital Improvements Authorized in 2014; Utility Capital Surplus