

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014 (UNAUDITED)

<u>POPULATION LAST CENSUS</u>	2,632
<u>NET VALUATION TAXABLE 2014</u>	\$353,727,000
<u>MUNICODE</u>	1005

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

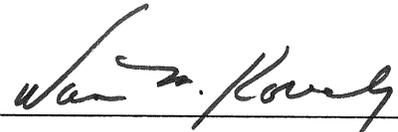
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

 TOWN of **CLINTON** County of **HUNTERDON**

**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: 

Name and Title: **Warren M. Korecky, 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, **KATHLEEN OLSEN** , am the Chief Financial Officer, License # **NO570** , of the **TOWN** of **CLINTON** County of **HUNTERDON** 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	
Title	CHIEF FINANCIAL OFFICER
Address	43 LEIGH ST. P.O. BOX 5194 CLINTON, NJ 08809
Phone #	908-735-2275
Fax #	908-735-8082

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:

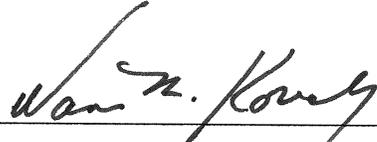
Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

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 _____ Town _____ of _____ Clinton _____, 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 2nd day of February 2015.



(Registered Municipal Accountant)
SUPLEE, CLOONEY & CO.

(Firm Name)
308 EAST BROAD STREET

(Address)
WESTFIELD, N.J. 07090

(Address)
(908) 789 - 9300

(Phone Number)
(908) 789-8535

(Fax 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: _____

Signature: _____

Certificate #: _____

Date: _____

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER
GROUP # 2 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 3 consecutive years.
8. The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a levy or appropriation "CAP" referendum.
10. The Municipality has not applied for Transitional Aid for 2015.

The undersigned certifies th 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 Town of Clinton

Chief Financial Officer: Kathleen Olsen

Signature: _____

Certificate #: N0 570

Date: _____

CERTIFICATION OF NON - QUALIFYING MUNICIPALITY

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

Municipality _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6001729
 Fed I.D. #
Town of Clinton
 Municipality
Hunterdon
 County

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

Fiscal Year Ending: December 31, 2014

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>939,712.00</u>	\$ <u>339,298.47</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 Year ending after 12/31/03. Expenditures are defined in section 205 of OMB A-133.

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

Signature of Chief Financial Officer

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 Town of Clinton County of Hunterdon 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

Town of Clinton

MUNICIPALITY

Hunterdon

COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2014

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

Title of Account	Debit	Credit
Cash	\$1,995,432.46	
Change Fund	50.00	
Sub-Total	\$1,995,482.46	
State of New Jersey - Senior Citizens and Veterans	7,071.68	
Taxes Receivable:	173,025.02	
Current Year	\$173,025.02	
Tax Title Liens	180.94	
Interfunds		
Animal Control Trust Fund	5,445.68	
General Capital Fund		\$335,574.01
Trust Other Fund	3,333.67	
Grant Fund		4,241.43
Water Utility Capital Fund		300,000.00
Sewer Utility Operating Fund	1,487.15	
Special Emergency 40A: 4-55	75,000.00	
Appropriation Reserves		186,899.11
Prepaid Taxes		37,852.08
Reserve for Sale of Assets		448.80
Special Emergency Note		75,000.00
Tax Overpayments		11.83
Encumbrances Payable		30,732.43
Regional School Tax Payable		49.37
Local School Tax Payable		429,641.87
County Taxes Payable		2,107.18
		\$1,402,558.11 C
Reserve for Receivables		183,472.46
Fund Balance		674,996.03
	\$2,261,026.60	\$2,261,026.60

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2013:.....	(1)	\$		
			x	25%
	(2)	\$		0.00

Municipal Public Defender Trust Cash Balance December 31, 2014:..... (3) \$ 0.00

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. (P.O. Box 084, Trenton , N.J. 08625)

Amount in excess of the amount expended: 3 - (1 + 2) =..... \$ N/A

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: Kathleen Olsen

Signature: _____

Certificate #: 0570

Date: _____

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount</u> December 31, 2013 per <u>Audit Report</u>	<u>Receipts</u>	<u>Expended</u>	<u>Balance</u> as at December 31, <u>2014</u>
1. <u>Special Deposits</u>	\$ 186,328.10	\$ 509,138.71	\$ 189,652.47	\$ 505,814.34
2. <u>Developer's Escrow</u>	162,167.85	214,568.59	99,811.71	276,924.73
3. <u>Water Trust</u>	43,996.16	20,987.15	15,324.06	49,659.25
4. <u>Parks and Playgrounds</u>	62,099.94	85,626.19	84,434.47	63,291.66
5. <u>State Unemployment Fund</u>	117,440.07	3,595.86	1,317.49	119,718.44
6. <u>Accrued Sick Leave</u>	149,853.94	74.95		149,928.89
7. <u>Length of Service Award Program</u>	20,898.10	14,000.00	11,800.00	23,098.10
8. <u>150TH Celebration</u>		13,407.00	3,613.12	9,793.88
9. <u>Payroll Agency</u>	4.29	2,226,734.78	2,210,050.46	16,688.61
10. _____				
11. _____				
12. _____				
13. _____				
14. _____				
15. _____				
16. _____				
17. _____				
18. _____				
19. _____				
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36. _____				
37. _____				
38. _____				
39. _____				
40. _____				
41. _____				
42. _____				
43. _____				
44. _____				
45. _____				
46. _____				
Totals:	\$ 742,788.45	\$ 3,088,133.23	\$ 2,616,003.78	\$ 1,214,917.90

**ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED 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	Current Budget				
	Assessment Serial Bond Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	
	Assessment Bond Anticipation Note Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	
	Other Liabilities							
	Trust Surplus							
	*Less Assets "Unfinanced"	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	
	Totals							

*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	\$1,541,028.98	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	\$1,541,028.98
Cash	182,128.54	
Defferrec Charges to Future Taxation - Funded	2,203,000.00	
Deferred Charges to Future Taxation - Unfunded	1,574,361.98	
Grants Receivable	297,381.76	
Due Current	335,574.01	
Due Water Utility Capital Fund		162,576.02
Due Sewer Utility Capital Fund		20,995.16
Contracts Payable		663,471.00
Reserve for:		
Offsite Improvements		28,000.00
Road Construction and Reconstruction		855.00
Sidewalk Construction and Reconstruction		24,952.00
DPW Equipment		10,000.00
Bond Anticipation Notes		33,333.00
Bonds Payable		2,203,000.00
Capital Improvement Fund		71,197.25
Improvement Authorizations:		
Funded		519,311.10
Unfunded		816,477.18
Fund Balance		38,278.58
	\$6,133,475.27	\$6,133,475.27
ANALYSIS OF ESTIMATED PROCEEDS:		
Deferred Charges Unfunded	\$1,574,361.98	
Less: Bond Anticipation Notes	33,333.00	
	\$1,541,028.98	

(Do not crowd - add additional sheets)

LOCAL DISTRICT SCHOOL TAX *

	Debit	Credit
Balance January 1, 2014	xxxxxxx	xxxxxxx
School Tax Payable # 85001-00	xxxxxxx	\$93,593.37
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85002-00	xxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxx	
Levy Calendar Year 2014	xxxxxxx	5,040,836.00
Paid	\$4,704,787.50	xxxxxxx
Balance December 31, 2014	xxxxxxx	xxxxxxx
School Tax Payable # 85003-00	429,641.87	xxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004-00		xxxxxxx
* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.	\$5,134,429.37	\$5,134,429.37

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014 85045-00	xxxxxxx	
2014 Levy 81105-00	xxxxxxx	
Interest Earned	xxxxxxx	
Expended		xxxxxxx
Balance December 31, 2014 85046-00		xxxxxxx

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014	xxxxxxxxx	xxxxxxxxx
School Tax Payable # 85031-00	xxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85032-00	xxxxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxxxx	
Levy Calendar Year 2014	xxxxxxxxx	
Paid		xxxxxxxxx
Balance December 31, 2014	xxxxxxxxx	xxxxxxxxx
School Tax Payable # 85033-00		xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85034-00		xxxxxxxxx
# Must include unpaid requisitions.		

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	xxxxxxxxx	xxxxxxxxx
School Tax Payable # 85041-00	xxxxxxxxx	\$50.36
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85042-00	xxxxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxxxx	
Levy Calendar Year 2014	xxxxxxxxx	2,006,779.00
Paid	\$2,006,779.99	xxxxxxxxx
Balance December 31, 2014	xxxxxxxxx	xxxxxxxxx
School Tax Payable # 85043-00	49.37	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85044-00		xxxxxxxxx
# Must include unpaid requisitions.	\$2,006,829.36	\$2,006,829.36

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2014		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	\$1,104.37
2014 Levy		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	1,178,382.13
County Library	80003-04	XXXXXXXXXX	117,967.88
County Health		XXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXX	114,733.67
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	2,107.18
Paid		\$1,412,188.05	XXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXX	XXXXXXXXXX
County Taxes			XXXXXXXXXX
Due County for Added and Omitted Taxes		2,107.18	XXXXXXXXXX
		\$1,414,295.23	\$1,414,295.23

SPECIAL DISTRICT TAXES

NOT APPLICABLE			Debit	Credit
Balance January 1, 2014	80003-06		XXXXXXXXXX	
2014 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXXXX	XXXXXXXXXX
Fire -	81108-00		XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111-00		XXXXXXXXXX	XXXXXXXXXX
Water -	81112-00		XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109-00		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
Total 2014 Levy	80003-07		XXXXXXXXXX	
Paid	80003-08			XXXXXXXXXX
Balance December 31, 2014	80003-09			XXXXXXXXXX

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
NOT APPLICABLE			
Balance January 1, 2014	80004-01	xxxxxxxxx	
State Library Aid Received in 2014	80004-02	xxxxxxxxx	
Expended	80004-09		xxxxxxxxx
Balance December 31, 2014	80004-10		

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

		Debit	Credit
NOT APPLICABLE			
Balance January 1, 2014	80004-03	xxxxxxxxx	
State Library Aid Received in 2014	80004-04	xxxxxxxxx	
Expended	80004-11		xxxxxxxxx
Balance December 31, 2014	80004-12		

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

		Debit	Credit
NOT APPLICABLE			
Balance January 1, 2014	80004-05	xxxxxxxxx	
State Library Aid Received in 2014	80004-06	xxxxxxxxx	
Expended	80004-13		xxxxxxxxx
Balance December 31, 2014	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
NOT APPLICABLE			
Balance January 1, 2014	80004-07	xxxxxxxxx	
State Library Aid Received in 2014	80004-08	xxxxxxxxx	
Expended	80004-15		xxxxxxxxx
Balance December 31, 2014	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated 80101-	\$251,000.00	\$251,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	879,802.68	973,685.36	\$93,882.68
Added by N.J. S. 40A:4-87: (List on 17a)	xxxxxxxx	xxxxxxxx	xxxxxxxx
See 17A	17,384.43	17,384.43	
<hr/>			
Total Miscellaneous Revenue Anticipated 80103-	897,187.11	991,069.79	93,882.68
Receipts from Delinquent Taxes 80104-	225,000.00	245,413.48	20,413.48
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	2,426,181.88	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation 80107-	2,426,181.88	2,600,695.56	174,513.68
	\$3,799,368.99	\$4,088,178.83	\$288,809.84

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		xxxxxxxx	\$10,726,501.42
Amount to be Raised by Taxation		xxxxxxxx	xxxxxxxx
Local District School Tax 80109-00		\$5,040,836.00	xxxxxxxx
Regional School Tax 80119-00			xxxxxxxx
Regional High School Tax 80110-00		2,006,779.00	xxxxxxxx
County Taxes 80111-00		1,411,083.68	xxxxxxxx
Due County for Added and Omitted Taxes 80112-00		2,107.18	xxxxxxxx
Special District Taxes 80113-00			xxxxxxxx
Municipal Open Space Tax 80120-00			
Reserve for Uncollected Taxes 80114-00		xxxxxxxx	335,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00		xxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00		2,600,695.56	xxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00			xxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00		xxxxxxxx	
* 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.		\$11,061,501.42	\$11,061,501.42

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	\$3,781,984.56
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	17,384.43
Appropriated for 2014 (Budget Statement Item 9)	80012-03	3,799,368.99
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	3,799,368.99
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	3,799,368.99
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$3,277,461.64
Paid or Charged - Reserve for Uncollected Taxes	80012-09	335,000.00
Reserved	80012-10	186,899.11
Total Expenditures	80012-11	3,799,360.75
Unexpended Balances Canceled (see footnote)	80012-12	\$8.24

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:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxx	\$93,882.68
Delinquent Tax Collections	80013-02	xxxxxxxxx	20,413.48
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxx	174,513.68
Unexpended Balances of 2014 Budget Appropriations	80013-04	xxxxxxxxx	8.24
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxx	79,497.65
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxx	
		xxxxxxxxx	
Unexpended Balances of 2013 Approp. Reserves	80013-05	xxxxxxxxx	139,493.04
Prior Years Interfunds Returned in 2014	80013-06	xxxxxxxxx	
Tax Overpayments Canceled		xxxxxxxxx	
Prepaid School Taxes		xxxxxxxxx	
		xxxxxxxxx	
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		xxxxxxxxx	xxxxxxxxx
Balance January 1, 2014	80013-07		xxxxxxxxx
Balance December 31, 2014	80013-08	xxxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxxx
			xxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxx
Interfund Advances Originating in 2014	80013-12		xxxxxxxxx
Refund of Prior Years Revenues		746.73	xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	507,062.04	xxxxxxxxx
		\$507,808.77	\$507,808.77

**SURPLUS - CURRENT FUND
YEAR 2014**

		Debit	Credit
1. Balance January 1, 2014	80014-01	xxxxxxxxx	\$418,933.99
2.		xxxxxxxxx	
3. Excess Resulting from 2014 Operations	80014-02	xxxxxxxxx	507,062.04
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	\$251,000.00	xxxxxxxxx
5. Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxx
6.			xxxxxxxxx
7. Balance December 31, 2014	80014-05	674,996.03	xxxxxxxxx
		\$925,996.03	\$925,996.03

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

Cash	80014-06		\$1,995,482.46
Investments	80014-07		
Sub-Total			1,995,482.46
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		1,402,558.11
Cash Surplus	80014-09		592,924.35
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	\$7,071.68	
Deferred Charges #	80014-12	75,000.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		82,071.68
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.	80014-15		\$674,996.03

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

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 2013 LEVY

1. Amount of Levy as per Duplicate (Analysis)# or (Abstract of Ratables)	82101-00	\$ 10,887,716.90
	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	\$ 16,174.36
5a. Subtotal 2013 Levy		\$ 10,903,891.26
5b. Reductions due to tax appeals**		\$ _____
5c. Total 2013 Levy	82106-00	\$ 10,903,891.26
6. Transferred to Tax Title Liens	82107-00	\$ 61.56
7. Transferred to Foreclosed Property	82108-00	\$ _____
8. Remitted, Abated or Canceled	82109-00	\$ 4,303.26
9. Discount Allowed	82110-00	\$ _____
10. Collected in Cash: In 2013	82121-00	\$ 120,223.48
In 2014*	82122-00	\$ 10,589,777.94
State's Share of 2013 Senior Citizens and Veteran's Deductions Allowed	82123-00	\$ 16,500.00
R.E.A.P. Revenue	82124-00	\$ _____
Total to Line 14	82111-00	\$ 10,726,501.42
11. Total Credits		\$ 10,730,866.24
12. Amount Outstanding December 31, 2014	83120-00	\$ 173,025.02
13. Percentage of Cash Collections to Total 2013 Levy, (Item 10 divided by Item 5) is		98.37%
	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		\$ 10,726,501.42
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____
To Current Taxes Realized in Cash (Sheet 17)		\$ 10,726,501.42

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 2013. 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. 1997

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..... _____

NOT APPLICABLE

(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	\$7,071.68	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	750.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	15,750.00	xxxxxxxxxx
4. Sr.Citizens Deductions Allowed By Tax Collector		xxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	xxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxx	\$16,500.00
10.		
11.		
12. Balance December 31, 2014	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	7,071.68
Due To State of New Jersey		xxxxxxxxxx
	\$23,571.68	\$23,571.68

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

Line 2	<u>\$750.00</u>
Line 3	<u>15,750.00</u>
Line 4	<u> </u>
Sub-Total	<u>16,500.00</u>
Less: Line 7	<u> </u>
To Item 10, Sheet 22	<u><u>\$16,500.00</u></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		xxxxxxx	\$19,000.00
Taxes Pending Appeals		xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxx	
2014 Budget Appropriation			
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		\$19,000.00	xxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)			xxxxxxx
Balance December 31, 2014			xxxxxxx
Taxes Pending Appeals *		xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2014.		\$19,000.00	\$19,000.00

Signature of Tax Collector

License #

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 2014 Municipal Budget Statement item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		xxxxxxxxxx
2. Local District School Tax - Actual 80016-		\$5,040,836.00
School Budget Estimate ** 80017-		xxxxxxxxxx
3. Vocational School Tax - Actual		
Estimate * 80017-		xxxxxxxxxx
4. Regional School District Tax - Actual		
Estimate * 80017-		xxxxxxxxxx
5. Regional High School Tax - Actual 80018-		2,006,779.00
School Budget Estimate * 80019-		xxxxxxxxxx
		1,411,083.68
6. County Tax Actual 80020-		
Estimate * 80021-		xxxxxxxxxx
7. Special District/ Open Space Taxes Actual 80022-		
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)		<p>* May not be stated in an amount less than "actual" Tax of 2014.</p> <p>** 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.</p>
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		

Note:
The amount of
anticipated rev-
enues (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 _____ %
 ((2014 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)

2014 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

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

Total \$ _____

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

4. Cash Required \$ _____

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

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance, January 1, 2014			\$245,532.86	xxxxxxx
A. Taxes	83102-00	\$245,466.87	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	65.99	xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxxxx
A. Taxes	83105-00		xxxxxxx	
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				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) 53.39
B. Tax Title Liens-Transfers from Taxes	83107-00		(1) 53.39	xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	245,532.86
8. Totals			245,586.25	245,586.25
9. Balance Brought Down			245,532.86	xxxxxxx
10. Collected:			xxxxxxx	245,413.48
A. Taxes	83116-00	245,413.48	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00		xxxxxxx	xxxxxxx
11. Interest and Costs - 2014 Tax Sale				xxxxxxx
12. 2014 Taxes Transferred to Liens			61.56	xxxxxxx
13. 2014 Taxes			173,025.02	xxxxxxx
14. Balance December 31, 2014			xxxxxxx	173,205.96
A. Taxes	83121-00	173,025.02	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	180.94	xxxxxxx	xxxxxxx
15. Totals			\$418,619.44	\$418,619.44

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 99.95%

17. Item No. 14 multiplied by percentage shown above is \$173,119.36 and represents the maximum amount that may be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

NOT APPLICABLE

		Debit	Credit
1. Balance, January 1, 2014	84101-00		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	

CONTRACT SALES

NOT APPLICABLE

		Debit	Credit
15. Balance January 1, 2014	84115-00		xxxxxxx
16. 2013 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. 2013 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.)

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit <u>Report</u>	Amount in 2014 <u>Budget</u>	Amount Resulting from <u>2014</u>	Balance as at <u>Dec. 31, 2014</u>
NOT APPLICABLE				
1. Emergency Authorizations - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
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>	Appropriated For In Budget of 2015
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	\$2,328,000.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$125,000.00	xxxxxxx	
Outstanding, December 31, 2014	80033-04	2,203,000.00	xxxxxxx	
		\$2,328,000.00	\$2,328,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 125,000.00
2015 Interest on Bonds*		80033-06	\$ 91,120.00	

ASSESSMENT SERIAL BONDS - NOT APPLICABLE

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	\$ 91,120.00

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				
Total				

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS
(MUNICIPAL) _____ LOAN**

		Debit	Credit	2015 Debt Service
NOT APPLICABLE				
Outstanding January 1, 2014	80033-01	xxxxxxx		
Issued	80033-02	xxxxxxx		
Paid	80033-03		xxxxxxx	
Outstanding, December 31, 2014	80033-04		xxxxxxx	
2015 Loan Maturities			80033-05	\$
2015 Interest on Loans			80033-06	\$
Total 2015 Debt Service for _____ Loan			80033-13	\$

NOT APPLICABLE

LOANS

Outstanding January 1, 2014	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2014	80033-10		xxxxxxx	
2015 Loan Maturities			80033-11	\$
2015 Interest on Loans			80033-12	\$
Total 2015 Debt Service for _____ Loan			80033-13	\$

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				
Total				

80033-14

80033-15

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2015 Debt Service
NOT APPLICABLE				
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	\$

LIST OF BONDS ISSUED DURING 2014

Purpose	2014 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
NOT APPLICABLE				
Total	80035-			

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 75,000.00	\$ 787.50
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest
1. NOT APPLICABLE			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
Total		80051-01	80051-02

(Do not crowd - add additional sheets)

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE

		Debit	Credit
Balance, January 1, 2014	80030-01	xxxxxxx	
Received from 2014 Budget Appropriation *	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.

Reserve	\$45,000.00
Grants Receivable	188,000.00
Bonds and Notes	892,250.00
Capital Improvement Fund	15,750.00
	<u>\$1,141,000.00</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
Ord. 14-08 Various Improvements	\$141,000.00	\$131,000.00	\$10,000.00	\$10,000.00
Ord. 14-09 General Improvements	35,000.00			
Ord. 14-15 Acquisition of Fire Trucks	675,000.00	\$641,250.00	5,750.00	5,750.00
Ord. 14-18 Halstead Street Road Improvement	290,000.00	120,000.00		
Total 80032-00	\$1,141,000.00	\$892,250.00	\$15,750.00	\$15,750.00

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	\$88,278.58
Premium on Sale of Bonds		xxxxxxx	
Premium on Sale of Notes		xxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxx
Appropriated to 2014 Budget Revenue	80029-03	\$50,000.00	xxxxxxx
Balance December 31, 2014	80029-04	38,278.58	xxxxxxx
		\$88,278.58	\$88,278.58

NOT APPLICABLE

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, chapter 268, P.L. 1934, Chapter 428, P.L. 1933 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, 2013 (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>10,903,891.26</u> |
| 2. Amount of Item 1 Collected in 2014 (*) | \$ | <u>10,726,501.42</u> |
| 3. Seventy (70) percent of Item 1 | \$ | <u>7,632,723.88</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 | | <u> N </u> |
| 2. 4% of 2013 Tax Levy for all purposes:
Levy -- \$ <u> </u> | | <u> O </u> |
| 3. Cash Deficit 2014 | | <u> N </u> |
| 4. 4% of 2014 Tax Levy for all purposes:
Levy -- \$ <u> </u> | | <u> E </u> |

E.	Unpaid	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes		\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
2. County Taxes		\$ <u> </u>	\$ <u> 2,107.18 </u>	\$ <u> 2,107.18 </u>
3. Amounts due Special Districts		\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
4. Amounts due School Districts for Local and Regional School Tax		\$ <u> </u>	\$ <u> 429,691.24 </u>	\$ <u> 429,691.24 </u>

SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

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

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

AS AT DECEMBER 31, 2014
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL FUND:		
Est. Proceeds of Bonds and Notes Authorized	\$7,999,408.90	xxxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxxx	\$7,999,408.90
Cash	146,427.96	
Fixed Capital	11,401,681.17	
Fixed Capital Authorized and Uncompleted	19,168,750.00	
New Jersey Environmental Infrastructure Loans Receivable	1,252,949.00	
Due Current Fund	300,000.00	
Due General Capital Fund	162,576.02	
Due Water Operating Fund	351,634.10	
Contracts Payable		1,159,962.39
Bonds Payable		7,793,000.00
N.J.E.I.T. Loans Payable		5,191,145.47
Capital Improvement Fund		97,419.08
Improvement Authorizations:		
Funded		1,944,289.03
Unfunded		6,553,042.26
Reserve For:		
Painting of Water Tanks		30,395.00
Purchase of Public Works Equipment		5,000.00
Improvement of Water Storage Facility		191,984.20
New Wells		6,212.00
Main Replacements		200,000.00
Capital Improvements		500.00
Amortization		7,352,581.17
Deferred Amortization		1,447,103.63
Payment of Debt - NJEIT Loan Premiums		24,104.00
Contributions in Aid of Construction		787,192.00
Fund Balance		88.02
	\$40,783,427.15	\$40,783,427.15

(Do not crowd - add additional sheets)

**ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGED 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	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities							
Trust Surplus							
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx

*Show as red figure

SCHEDULE OF WATER UTILITY BUDGET - 2014

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated 91301-	\$264,682.00	\$264,682.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	2,164,000.00	2,164,000.00	
Fire Hydrant Service 91304-	187,000.00	192,633.37	\$5,633.37
Miscellaneous 91305-	31,300.00	40,471.22	9,171.22
Rents Additional	84,600.00	167,554.68	82,954.68
Capital Surplus	124,400.00	124,400.00	
Added by N.J.S. 40A:4-87: (List)	xxxxxxx	xxxxxxx	xxxxxxx
Subtotal	2,855,982.00	2,953,741.27	97,759.27
Deficit (General Budget) ** 91306-			
91307-	\$2,855,982.00	\$2,953,741.27	\$97,759.27

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxx
Adopted Budget	\$2,855,982.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,855,982.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,855,982.00
Deduct Expenditures:	
Paid or Charged	\$2,758,110.45
Reserved	97,707.52
Surplus (General Budget) **	
Total Expenditures	2,855,817.97
Unexpended Balance Canceled (See Footnote)	\$164.03

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

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:
 NOT APPLICABLE**

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 2014:

2013 Appropriation Reserves Canceled in 2014	\$166,919.93	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		\$166,919.93

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

RESULTS OF 2014 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	\$97,759.27
Unexpended Balances of Appropriations	xxxxxxxxx	\$164.03
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	
Unexpended Balances of 2013 Appropriation Reserves *	xxxxxxxxx	166,919.93
Accrued Interest Canceled		
Deficit in Anticipated Revenue		xxxxxxxxx
Refund of Prior Year Revenue	107.17	xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus	264,736.06	xxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	\$264,843.23	\$264,843.23

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2014	xxxxxxxxx	\$407,238.14
Excess in Results of 2014 Operations	xxxxxxxxx	264,736.06
Amount Appropriated in 2014 Budget - Cash	\$264,682.00	xxxxxxxxx
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance December 31, 2014	407,292.20	xxxxxxxxx
	\$671,974.20	\$671,974.20

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

Cash		\$933,917.19
Investments		
Interfund Accounts Receivable		
Subtotal		933,917.19
Deduct Cash Liabilities Marked with "C" on Trial Balance		526,624.99
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		407,292.20
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.		\$407,292.20

* In the case of a "Deficit in Operating Surplus Cash",

"Other Assets" would be also pledged to cash liabilities.

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER UTILITY FUND

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

NOT APPLICABLE

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit <u>Report</u>	Amount in 2014 <u>Budget</u>	Amount Resulting from <u>2014</u>	Balance as at <u>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>	Appropriated for In Budget of <u>Year 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

NOT APPLICABLE	Debit	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*		\$	

WATER UTILITY CAPITAL BONDS

Outstanding January 1, 2014	xxxxxxx	\$8,043,000.00	
Issued	xxxxxxx		
Paid	\$250,000.00	xxxxxxx	
Outstanding December 31, 2014	7,793,000.00	xxxxxxx	
	\$8,043,000.00	\$8,043,000.00	
2015 Bond Maturities - Capital Bonds			\$ 250,000.00
2015 Interest on Bonds*		\$ 319,952.50	

INTEREST ON BONDS - WATER UTILITY BUDGET

2015 Interest on Bonds (*Items)	\$	319,952.50	
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$	35,165.17	
Subtotal	\$	284,787.33	
Add: Interest to be Accrued as of 12/31/15	\$	35,000.00	
Required Appropriation 2015	\$	319,787.33	

LIST OF BONDS ISSUED DURING 2014

NOT APPLICABLE				
Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

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

NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST FUND LOAN PAYABLE

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	xxxxxxxx	\$2,334,023.44	
Issued	xxxxxxxx	1,131,183.00	
Paid	\$209,060.97		
Canceled		xxxxxxx	
Outstanding December 31, 2014	3,256,145.47	xxxxxxx	
	\$3,465,206.44	\$3,465,206.44	
2015 Loan Maturities - N.J.E.I.T. Fund Loans			\$ 228,233.56
2015 Interest on Loans*		\$ NONE	

NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN PAYABLE

Outstanding January 1, 2014	xxxxxxx	\$1,645,000.00	
Issued	xxxxxxx	370,000.00	
Paid	\$80,000.00	xxxxxxx	
Canceled			
Outstanding December 31, 2014	1,935,000.00	xxxxxxx	
	\$2,015,000.00	\$2,015,000.00	
2015 Loan Maturities - Capital Loans			\$ 100,000.00
2015 Interest on Loans*		\$ 89,266.26	

INTEREST ON LOANS - WATER UTILITY BUDGET

2015 Interest on Bonds (*Items)	\$ 89,266.26	
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 37,194.28	
Subtotal	\$ 52,071.98	
Add: Interest to be Accrued as of 12/31/15	\$ 36,944.28	
Required Appropriation 2015		\$ 89,016.26

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Water Utility Trust Loan	\$15,000.00	\$370,000.00	05/21/14	Variable
Water Utility Fund Loan	57,517.77	1,131,183.00	05/21/14	Variable

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computer to (Interest Date)
						For Principal	For Interest **	
1. NOT APPLICABLE								
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 12/31/2014 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2015	\$
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 renewed in 2015 or written intent of permanent financing submitted.
 **If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. NOT APPLICABLE								
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

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest
1. NOT APPLICABLE			
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

	Debit	Credit
Balance January 1, 2014	XXXXXXXX	\$97,419.08
Received from 2014 Budget Appropriation *	XXXXXXXX	
	XXXXXXXX	
Improvement Authorizations Cancelled:	XXXXXXXX	
Financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
Transferred to Reserves to Finance Improvement Authorizations		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2014	\$97,419.08	XXXXXXXX
	\$97,419.08	\$97,419.08

WATER 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 2013 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.

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
CAPITAL FUND:		
Est. Proceeds of Bonds and Notes Authorized	\$2,593,139.00	xxxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxxx	\$2,593,139.00
Cash	2,112,761.67	
Fixed Capital	5,525,479.96	
Fixed Capital Authorized and Uncompleted	10,382,955.00	
Due Sewer Operating Fund	103,463.26	
Due General Capital Fund	20,995.16	
Serial Bonds Payable		1,450,000.00
NJ Environmental Infrastructure Trust Loans Payable:		
Trust Portion		475,000.00
Fund Portion		462,184.81
Capital Improvement Fund		53,402.97
Contract Payable		15,385.00
Reserve For:		
Capital Outlay		10,000.00
Purchase of Public Works Equipment		21,042.00
Plant Expansion		1,310,989.20
Future Replacements		43,061.00
Pole Barn		45,000.00
Collection System Replacement		50,000.00
Amortization		5,138,813.29
Deferred Amortization		5,789,297.86
Debt Repayment - NJEIT Loan Premiums		35,107.00
Improvement Authorizations:		
Funded		652,121.76
Unfunded		2,593,139.00
Fund Balance		1,111.16
	\$20,738,794.05	\$20,738,794.05

(Do not crowd - add additional sheets)

SCHEDULE OF SEWER UTILITY BUDGET - 2014

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated 91301-	\$5,000.00	\$5,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	1,906,281.68	2,018,357.83	\$112,076.15
Fire Hydrant Service 91304-			
Miscellaneous 91305-	3,530.00	6,915.83	3,385.83
Sewer Capital Surplus	20,000.00	20,000.00	
Added by N.J.S. 40A:4-87: (List)	xxxxxxx	xxxxxxx	xxxxxxx
Subtotal	1,934,811.68	2,050,273.66	115,461.98
Deficit (General Budget) ** 91306-			
91307-	\$1,934,811.68	\$2,050,273.66	\$115,461.98

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxx
Adopted Budget	\$1,934,811.68
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,934,811.68
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,934,811.68
Deduct Expenditures:	
Paid or Charged	\$1,835,300.15
Reserved	99,509.85
Surplus (General Budget) **	
Total Expenditures	1,934,810.00
Unexpended Balance Canceled (See Footnote)	\$1.68

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*		
Accrued Interest 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 2014:

2013 Appropriation Reserves Canceled in 2014	\$6,026.28	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		\$6,026.28

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

RESULTS OF 2014 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	\$115,461.98
Unexpended Balances of Appropriations	xxxxxxxxxx	\$1.68
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2013 Appropriation Reserves *	xxxxxxxxxx	6,026.28
Accrued Interest Cancelled		
Deficit in Anticipated Revenue		xxxxxxxxxx
Refund of Prior Year Revenue		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	
Excess in Operations - to Operating Surplus	\$121,489.94	xxxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	\$121,489.94	\$121,489.94

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxx	\$5,538.27
Excess in Results of 2014 Operations	xxxxxxxxxx	121,489.94
Amount Appropriated in 2014 Budget - Cash	\$5,000.00	xxxxxxxxxx
Amount Appropriated in 2013 Budget with Prior Written	xxxxxxxxxx	xxxxxxxxxx
Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2014	122,028.21	xxxxxxxxxx
	\$127,028.21	\$127,028.21

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

Cash		\$431,152.88
Investments		
Interfund Accounts Receivable		
Subtotal		431,152.88
Deduct Cash Liabilities Marked with "C" on Trial Balance		309,124.67
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		122,028.21
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",		\$122,028.21
"Other Assets" would be also pledged to cash liabilities.		

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013		\$73,859.37
Increased by:		
Sewer Rents Levied		2,477,213.28
Decreased by:		
Collections	\$2,018,357.83	
Overpayments applied		
Transfer to Sewer Liens		
Other		
		2,018,357.83
Balance December 31, 2014		\$532,714.82

SCHEDULE OF SEWER 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 -

SEWER UTILITY FUND

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

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit <u>Report</u>	Amount in 2014 <u>Budget</u>	Amount Resulting from <u>2014</u>	Balance as at <u>Dec. 31, 2014</u>
1. Emergency Authorizations	\$ _____	\$ _____	\$ _____	\$ _____
2. Operating Deficit	\$ 14,043.68	\$ 14,043.68	\$ _____	\$ _____
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 2015 DEBT SERVICE FOR BONDS
SEWER UTILITY ASSESSMENT BONDS**

NOT APPLICABLE	Debit	Credit	2014 Debt Service
Outstanding January 1, 2014	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2014		xxxxxxx	
2014 Bond Maturities - Assessment Bonds			\$
2014 Interest on Bonds*		\$	

SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2014	xxxxxxx	\$1,500,000.00	
Issued	xxxxxxx		
Paid	\$50,000.00	xxxxxxx	
Outstanding December 31, 2014	\$1,450,000.00	xxxxxxx	
	\$1,500,000.00	\$1,500,000.00	
2015 Bond Maturities - Capital Bonds			\$ 50,000.00
2015 Interest on Bonds*		\$ 59,250.00	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2015 Interest on Bonds (*Items)	\$	59,250.00	
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$	24,687.50	
Subtotal	\$	34,562.50	
Add: Interest to be Accrued as of 12/31/15	\$	24,062.50	
Required Appropriation 2015			\$ 58,625.00

LIST OF BONDS ISSUED DURING 2014

NOT APPLICABLE				
Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS
TRUST LOAN - TRUST PORTION**

	Debit	Credit	2014 Debt Service
Outstanding January 1, 2014	xxxxxxxx	\$495,000.00	
Issued	xxxxxxxx		
Paid	\$20,000.00	xxxxxxx	
Outstanding December 31, 2014	475,000.00	xxxxxxx	
	\$495,000.00	\$495,000.00	
2015 Loan Maturities - Loans			\$ 20,000.00
2015 Interest on Loans*		\$ 20,163.76	

TRUST LOAN - FUND PORTION

Outstanding January 1, 2014	xxxxxxx	\$490,753.13	
Issued	xxxxxxx		
Paid	\$28,568.32	xxxxxxx	
Canceled			
Outstanding December 31, 2014	462,184.81	xxxxxxx	
	\$490,753.13	\$490,753.13	
2015 Loan Maturities - Capital Loans			\$ 28,568.32
2015 Interest on Loans*		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

2015 Interest on Bonds (*Items)	\$	20,163.76	
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$	8,403.56	
Subtotal	\$	11,760.20	
Add: Interest to be Accrued as of 12/31/15	\$	8,068.23	
Required Appropriation 2015			\$ 19,828.43

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)

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 Computer to (Interest Date)
						For Principal	For Interest **	
1. NOT APPLICABLE								
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 12/31/2014 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2015	\$
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 renewed in 2015 or written intent of permanent financing submitted.
 **If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

1.	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.	NOT APPLICABLE								
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

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest
1. NOT APPLICABLE			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
Total			

SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2014	xxxxxxx	\$53,402.97
Received from 2014 Budget Appropriation *	xxxxxxx	
	xxxxxxx	
Improvement Authorizations Cancelled:		
Financed in whole by the Capital Improvement Fund	xxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxx	xxxxxxx
		xxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxx
		xxxxxxx
Balance December 31, 2014	\$53,402.97	xxxxxxx
	\$53,402.97	\$53,402.97

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE

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

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

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".

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1d.	Report of Federal and State Financial Assistance Expenditures of Awards
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4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Funds
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