

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

POPULATION LAST CENSUS 21,378
 NET VALUATION TAXABLE 2014 2,060,795,777
 MUNICICODE 1339

**FIVE DOLLARS 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 HAZLET, County of MONMOUTH

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Signature 
 Title CHIEF FINANCIAL OFFICER

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, THOMAS J. O'HARA, am the Chief Financial Officer, License N-0793 of the MONMOUTH County of MONMOUTH TOWNSHIP and that the statements HAZLET 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 1766 Union Ave. Hazlet, NJ 07730
 Phone Number (732) 264-1700 X8690
 Fax Number (732) 264-1785

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

NOT APPLICABLE

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

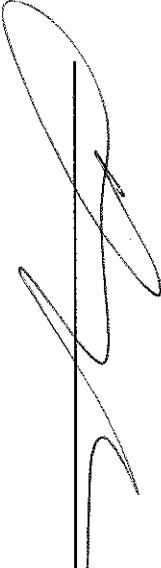
Certified by me _____ day of _____, 2014. _____
(Phone Number)

(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: Dennis Pino

Signature: 

Certificate #: 7909

Date: 2/5/15

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

Chief Financial Officer:

Thomas J. O'Hara

Signature:



Certificate #:

N-0793

Date:

2/9/15

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:

21-6001050

Fed I.D. #

TOWNSHIP OF HAZLET
Municipality

MONMOUTH
County

Report of Federal and State Financial Assistance Expenditure of Awards

Fiscal Year Ending: 12/31/2014

(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 120,221.31	\$ -

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)

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

- (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 federal government or indirectly from entities other than state government.

Signature of Chief Financial Officer



Date

2/9/15

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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 requirement of N.J.S.A. 54:4-35, was in the amount of

\$ 2,266,744.004

SIGNATURE OF TAX ASSESSOR
TOWNSHIP OF HAZLET
MUNICIPALITY
MONMOUTH
COUNTY

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Animal Control Fund		
Cash	29,808.00	
Cash-Change Fund	25.00	
Due State of New Jersey		214.40
Reserve for Animal Control Expenditures		29,618.60
	29,833.00	29,833.00
Other Trust		
Cash	2,745,814.17	
Reserves for:		
Tax Title Liens		23,821.96
Tax Sale Premiums		898,900.00
Law Enforcement		18,154.39
Recreation		197,389.70
Developers Escrow		1,032,759.05
Construction-Recycling Administration		1,005.50
Construction-Recycling Fees		11,011.96
Memorial Tree Fund		9,824.45
POAA		3,600.44
Credit Cards		15,958.23
Tree Replacement		44,000.00
Board of Health Clinics		8,165.28
LOSAP		2,749.34
Sidewalk Fund		5,400.00
150th Anniversary		1,514.62
Public Defender		6,689.23
Unclaimed Funds		1,415.60
4th of July Fireworks Donations		380.00
Unemployment		57,763.36
Payroll		58,741.96
Off Duty Police		102,879.26
Grading Trust		200.00
Municipal Alliance Fund		6,142.66
Snow Removal		110,000.00
Accumulated Absences		100,001.00
911 Disaster Fund		3,000.00
Police Department Donations		24,346.18
	2,745,814.17	2,745,814.17

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013:.....	(1)	17,499.96	
x		4,374.99	25%
	(2)	21,874.95	

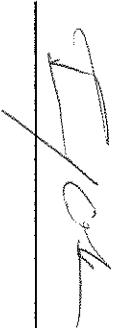
Municipal Public Defender Trust Cash Balance December 31, 2014:..... (3) 6,689.23

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton, NJ 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 1998, C. 256.

Chief Financial Officer: THOMAS J. O'HARA

Signature: 

Certificate #: N-0793

Date: 2/9/15

During 2012 Hazlet Township established a Joint Court with Keyport and Matawan. We are continually monitoring our costs related to the new Joint Court and how it affects our Public Defender Trust Fund.

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					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	-	-	-	-	-	-	-	-

*Show as red figure

Sheet 7 NOT APPLICABLE

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	538,950.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	538,950.00
Cash	1,154,991.69	
Grants Receivable	727,150.00	
Deferred Charges to Future Taxation:		
Funded	5,585,439.00	
Unfunded	5,709,258.00	
Grant Funding Deficit	37,346.43	
General Serial Bonds		5,460,000.00
Bond Anticipation Notes		5,170,308.00
Green Trust Loans Payable		125,439.00
Capital Improvement Fund		539,571.35
Encumbrances Payable		997,790.90
Reserve for Joint Court Improvements		20,000.00
Fund Balance		32,163.16
Improvement Authorizations:		
Funded		483,561.87
Unfunded		385,350.84
	13,753,135.12	13,753,135.12

(Do not crowd - add additional sheets)

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

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	Cancelled	Transferred from Appropriated Reserves	Balance Dec. 31, 2014
Clean Communities	-	33,126.34	33,126.34	-	-	-
Drive Sober or Get Pulled Over Year End Holiday Crackdown	4,400.00	-	1,325.00	3,075.00	-	-
Green Meadows Farm	-	46,000.00	-	-	46,000.00	-
Municipal Alliance	21,700.01	67,241.50	39,781.41	-	-	49,160.10
Recycling Tonnage	-	25,231.28	-	-	25,231.28	-
State Body Armor Replacement Program	-	7,660.12	-	-	7,660.12	-
Bayshore D.W.I. Saturation Patrol	2,075.00	6,400.00	-	2,075.00	-	6,400.00
Drive Sober or Get Pulled Over	50.00	5,000.00	5,000.00	50.00	-	-
Click It or Ticket	-	4,000.00	3,825.00	-	-	175.00
Matawan Alcohol Education Rehab.	-	1,310.71	-	-	1,310.71	-
Totals	28,225.01	195,969.95	83,057.75	5,200.00	80,202.11	55,735.10

Sheet 10

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Transfer from Reserve for Encumbrances	Expended	Reserve for Encumbrances	Canceled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Alcohol Enforcement	2,267.75	-	-	-	-	-	-	2,267.75
Body Armor Replacement Grant	51.40	4,039.12	3,621.00	3,513.40	7,603.92	-	-	3,621.00
Clean Communities	10,088.34	-	33,126.34	2,710.00	35,747.39	4,675.00	-	5,502.29
Drunk Driving Enforcement	22,556.07	-	-	3,950.00	10,811.08	-	-	15,694.99
Enhanced 911 Grant	2,826.52	-	-	-	-	-	-	2,826.52
Green Meadows Farm	112,526.24	46,000.00	-	5,999.70	44,166.18	87,212.00	-	33,147.76
Municipal Alliance	13,483.35	22,601.75	49,160.00	4,335.64	42,392.92	706.36	-	46,481.46
Recycling Tonnage Grant	50,716.15	25,231.28	-	23,892.50	4,259.64	3,875.00	-	91,705.29
Tobacco Age of Sale Enforcement	1,058.48	-	-	-	-	-	-	1,058.48
Comcast Technology Grant	15,590.16	-	-	12,412.07	27,404.97	355.00	-	242.26
Drive Sober or Get Pulled Over	50.00	-	5,000.00	-	5,000.00	-	50.00	-
Bayshore D.W.I. Saturation Patrol	2,075.00	-	6,400.00	-	-	-	2,075.00	6,400.00
Drive Sober or Get Pulled Over Year End Holiday Crackdown	4,400.00	-	-	-	1,325.00	-	3,075.00	-
Click It or Ticket		-	4,000.00	-	3,825.00			175.00
Matawan Alcohol Education Rehab.		1,310.71	-	-	-	-	-	1,310.71
								-
								-
								-
								-
Totals								

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred to 2014 Budget Appropriations			Received			Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Green Meadows Farm	46,000.00	46,000.00			46,000.00			46,000.00
Recycling Tonnage Grant	25,231.28	25,231.28			27,964.75			27,964.75
Clean Communities								-
2014 State Body Armor	-	-	3,621.00		3,621.00			-
Drunk Driving Enforcement Fund								-
Bayshore D.W.I. Saturation Patrol								-
Drive Sober or Get Pulled Over								-
Drive Sober or Get Pulled Over Year End Holiday Crackdown								-
2013 State Body Armor	4,039.12	4,039.12						-
Matawan Borough Alcohol Ed. Rehab.	1,310.71	1,310.71						-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	76,581.11	76,581.11	3,621.00		77,585.75	-		73,964.75

* LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2014		XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	(3.50)
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014)	XXXXXXXXXX	-
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	-
Levy Calendar Year 2014	XXXXXXXXXX	35,005,556.00
Paid	35,005,556.00	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	(3.50)
School Tax Deferred (Not in excess of 50% of Levy - 2014-2015)	85004-00	XXXXXXXXXX
	35,005,552.50	35,005,552.50

* 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

	Debit	Credit
Balance January 1, 2014	85045-00 XXXXXXXXXX	-
2014 Levy	81105-00 XXXXXXXXXX	206,079.57
2014 Added and Omitted		73.57
Interest Earned	XXXXXXXXXX	
Expended	206,153.14	XXXXXXXXXX
Balance December 31, 2014	85046-00 206,153.14	XXXXXXXXXX 206,153.14

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

Must include unpaid requisitions.

N/A

REGIONAL HIGH SCHOOL TAX

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

Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	-
Due County for Added and Omitted Taxes	XXXXXXXXXX	21,087.56
2014 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	6,212,247.69
County Library	XXXXXXXXXX	395,883.16
County Health	XXXXXXXXXX	122,660.90
County Open Space Preservation	XXXXXXXXXX	338,697.18
Due County for Added and Omitted Taxes	XXXXXXXXXX	2,529.51
Paid	7,090,576.49	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added & Omitted Taxes	2,529.51	XXXXXXXXXX
	7,093,106.00	7,093,106.00

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	-
2014 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - (1)	81108-00 1,722,802.00	XXXXXXXXXX
Sewer -	81111-00 -	XXXXXXXXXX
Water -	81112-00 -	XXXXXXXXXX
Garbage -	81109-00 -	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2014 Levy	80003-07 XXXXXXXXXX	1,722,802.00
Paid	80003-08 1,722,802.00	XXXXXXXXXX
Balance December 31, 2014	80003-09 -	XXXXXXXXXX
	1,722,802.00	1,722,802.00

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

STATE LIBRARY AID
RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

	Debit	Credit
Balance January 1, 2014	80004-01 XXXXXXXXXX	5,128.37
State Library Aid Received In 2014	80004-02 XXXXXXXXXX	
Expended	80004-09	XXXXXXXXXX
Balance December 31, 2014	80004-10 5,128.37	5,128.37

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

	Debit	Credit
Balance January 1, 2014	80004-03 XXXXXXXXXX	
State Library Aid Received In 2014	80004-04 XXXXXXXXXX	
Expended	80004-11	XXXXXXXXXX
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
Balance January 1, 2014	80004-05 XXXXXXXXXX	
State Library Aid Received In 2014	80004-06 XXXXXXXXXX	
Expended	80004-13	XXXXXXXXXX
Balance December 31, 2014	80004-14 -	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101- 2,700,000.00	2,700,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102- XXXXXXX	XXXXXXX	XXXXXXX
Miscellaneous Revenue Anticipated:			
Adopted Budget	3,832,859.53	4,074,337.05	241,477.52
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Per attached sheet	101,307.34	101,307.34	-
Total Miscellaneous Revenue Anticipated	80103- 3,934,166.87	4,175,644.39	241,477.52
Receipts from Delinquent Taxes	80104- 600,000.00	800,270.47	200,270.47
Amount to be Raised by Taxation:			
(a) Local Tax for Municipal Purposes	80105- 13,650,000.00	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax	80106- 13,650,000.00	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation	80107- 20,884,166.87	13,965,684.71	315,684.71
		21,641,599.57	757,432.70

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00 XXXXXXXXXX	56,847,214.29
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	80109-00 35,005,556.00	XXXXXXXXXX
Regional School Tax	80119-00 -	XXXXXXXXXX
Regional High School Tax	80110-00 -	XXXXXXXXXX
County Taxes	80111-00 7,069,488.93	XXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00 2,529.51	XXXXXXXXXX
Special District Taxes	80113-00 1,722,802.00	XXXXXXXXXX
Municipal Open Space Tax	80120-00 206,153.14	-
Reserve for Uncollected Taxes	80114-00 XXXXXXXXXX	1,125,000.00
Deficit in Required Collection of Current Taxes (or)	80115-00 XXXXXXXXXX	-
Balance for Support of Municipal Budget (or)	80116-00 13,965,684.71	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00 80117-00	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00 XXXXXXXXXX	-
	57,972,214.29	57,972,214.29

*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	20,782,859.53
2014 Budget - Added by N.J.S. 40A:4-87		80012-02	101,307.34
Appropriated for 2014 (Budget Statement Item 9)		80012-03	20,884,166.87
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)		80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	20,884,166.87
Add: Overexpenditures (see footnote)		80012-06	-
Total Appropriations and Overexpenditures		80012-07	20,884,166.87
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]		80012-08	18,019,630.81
Paid or Charged - Reserve for Uncollected Taxes		80012-09	1,125,000.00
Reserved		80012-10	1,739,003.11
Total Expenditures		80012-11	20,883,633.92
Unexpended Balances Canceled (see footnote)		80012-12	532.95

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)

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 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	XXXXXXXXXX	241,477.52
Delinquent Tax Collections	XXXXXXXXXX	200,270.47
	XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	315,684.71
	XXXXXXXXXX	
Unexpended Balances of 2014 Budget Appropriations	80013-04	532.95
	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	81113-	359,881.79
	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	
	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	
	XXXXXXXXXX	
Sale of Municipal Assets		
Unexpended Balances of 2013 Appropriation Reserves	80013-05	1,553,732.87
Prior Years Interfunds Returned in 2014	80013-06	
	XXXXXXXXXX	
Prepaid Taxes Adjustment	XXXXXXXXXX	
Canceled Checks	XXXXXXXXXX	13,038.45
	XXXXXXXXXX	
Prior Year Revenue Adjustment	XXXXXXXXXX	1,615.04
	XXXXXXXXXX	
Reserved Receivable Adjustments		
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
	-	
Interfund Advances Originating in 2014	80013-12	XXXXXXXXXX
	-	
Refund of Prior Revenue	14,156.78	XXXXXXXXXX
	-	
Reserved Receivable Adjustments	2,600.08	XXXXXXXXXX
	-	
Prior Year Senior Citizen Deduction Disallowed	517.12	XXXXXXXXXX
	-	
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	-
	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	XXXXXXXXXX
	2,686,233.80	2,686,233.80

SURPLUS - CURRENT FUND YEAR 2014

	Debit	Credit
1. Balance January 1, 2014	80014-01 XXXXXXXXXX	3,692,020.15
2.	XXXXXXXXXX	
3. Excess Resulting from 2014 Operations	80014-02 XXXXXXXXXX	2,668,959.82
4. Amount Appropriated in the 2014 Budget - Cash	80014-03 2,700,000.00	XXXXXXXXXX
5. Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Govt. Services	80014-04 XXXXXXXXXX	XXXXXXXXXX
6.	XXXXXXXXXX	
7. Balance December 31, 2014	80014-05 3,660,979.97	XXXXXXXXXX
	6,360,979.97	6,360,979.97

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

Cash	80014-06	6,589,532.97
Investments	80014-07	
Change Funds		650.00
Sub-Total		6,590,182.97
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	3,048,603.00
Cash Surplus	80014-09	3,541,579.97
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16 -	
Deferred Charges #	80014-12 119,400.00	
Cash Deficit #	80014-13 -	
Total Other Assets	80014-14 119,400.00	
	80014-15 3,660,979.97	

- * 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.

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) #	82101-00	55,946,273.94
	or		
	(Abstract of Ratables)	82113-00	-
2.	Amount of Levy Special District Taxes	82102-00	1,722,802.00
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	19,983.08
5a.	Subtotal 2014 Levy	57,689,059.02	
5b.	Reductions due to tax appeals **	82106-00	57,689,059.02
5c.	Total 2014 Tax Levy	82107-00	4,385.13
6.	Transferred to Tax Title Liens	82108-00	-
7.	Transferred to Foreclosed Property	82109-00	102,508.93
8.	Remitted, Abated or Canceled	82110-00	-
9.	Discount Allowed	82121-00	217,856.54
10.	Collected in Cash: In 2013	82122-00	56,410,107.75
	In 2014 *		
	State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	219,250.00
	R.E.A.P. Revenue	82124-00	-
	Total to Line 14	82111-00	56,847,214.29
11.	Total Credits		56,954,108.35
12.	Amount Outstanding, December 31, 2014	83120-00	734,950.67
13.	Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is		98.54%
		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	56,847,214.29
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	56,847,214.29

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, or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

* Include overpayments applied as part of 2014 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body
prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2014

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

(1) Utilizing Accelerated Tax Sale

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

LESS: Proceeds from Accelerated Tax Sale _____

NET Cash Collected \$ N/A

Line 5c (sheet 22) Total 2014 Tax Levy \$ N/A

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is N/A

N/A

(2) Utilizing Tax Levy Sale

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

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

NET Cash Collected \$ -

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

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

NOT APPLICABLE

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	500.00	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	-
2. Sr. Citizens Deductions Per Tax Billings	41,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	183,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,000.00	XXXXXXXXXX
5. Veterans Deductions Allowed	1,250.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	7,250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXXXX	517.12
9. Received in Cash from State	XXXXXXXXXX	230,000.00
10.		
11.		
12. Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	10,767.12	XXXXXXXXXX
	<u>237,767.12</u>	<u>237,767.12</u>

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

Line 2	41,000.00	
Line 3	183,250.00	
Line 4	1,000.00	
Line 5	<u>1,250.00</u>	
Sub-Total	226,500.00	
Less: Line 7	<u>7,250.00</u>	
To Item 10, Sheet 22	<u>219,250.00</u>	

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

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)	-	XXXXXXXXXX
Balance December 31, 2014	-	XXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2014.

APD eshays
Signature of Tax Collector

T-1596
License #

2/5/2015
Date

**COMPUTATION OF APPROPRIATION:
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-	19,854,975.50	XXXXXXXXXX
	Actual		35,005,556.00
	Estimate **	80017-	XXXXXXXXXX
2. Local District School Tax -	80025-		-
	Actual	80026-	XXXXXXXXXX
	Estimate *	80018-	-
3. Regional School District Tax -	80020-		7,069,488.93
	Actual	80019-	XXXXXXXXXX
	Estimate *	80021-	XXXXXXXXXX
4. Regional High School Tax - School Budget	80022-	1,997,094.00	1,722,802.00
	Actual	80023-	XXXXXXXXXX
	Estimate *	80027-	206,079.57
5. County Tax	80028-	226,674.40	XXXXXXXXXX
	Actual	80024-01	64,995,289.73
	Estimate *	80024-02	7,081,975.50
6. Special District Taxes	80024-03	57,913,314.23	
7. Municipal Open Space Tax	80024-05	59,063,314.23	
	Actual		
	Estimate *		
8. Total General Appropriations & Other Taxes			
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5)			
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes			
11. Amount of Item 10 Divided by <u>98.05%</u> [820084-04]			
Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)			
Analysis of Item 11:			
Local District School Tax	35,705,667.12		
(Amount Shown on Line 2 Above)			
Regional School District Tax	-		
(Amount Shown on Line 3 Above)			
Regional High School Tax	-		
(Amount Shown on Line 4 Above)			
County Tax	7,210,878.71		
(Amount Shown on Line 5 Above)			
Special District Tax	1,997,094.00		
(Amount Shown on Line 6 Above)			
Municipal Open Space Tax	226,674.40		
(Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget	13,923,000.00		
Total Amount (see Line 11)	59,063,314.23		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	1,150,000.00	
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		19,854,975.50	
Item 12 - Appropriation: Reserve for Uncollected Taxes		1,150,000.00	
Sub-Total		21,004,975.50	
Less: Item 9 - Total Anticipated Revenues		7,081,975.50	
Amount to be Raised by Taxation in Municipal Budget	80024-07	13,923,000.00	

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

** 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, 2013. (Chap. 136, P.L. 1978). Consideration must be given to calendar-year calculation.

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

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12)	\$ _____
B. Reserve for Uncollected Taxes Exclusion:	
Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of collection (Item 16)	\$ _____
C. TIMES : % of increase of Amount to be Raised by Taxes over Prior Year [(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)	\$ _____

WPA

~~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)	\$ _____

NOT APPLICABLE

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2014	987,067.64	XXXXXXXXXX
A. Taxes	83102-00 892,655.41	XXXXXXXXXX
B. Tax Title Liens	83103-00 94,412.23	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX
A. Taxes	83105-00	XXXXXXXXXX 66,970.11
B. Tax Title Liens	83106-00	XXXXXXXXXX -
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX
A. Taxes	83108-00	XXXXXXXXXX -
B. Tax Title Liens	83109-00	XXXXXXXXXX -
4. Added Taxes	83110-00 517.12	XXXXXXXXXX
5. Added Tax Title Liens	83111-00	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX -
B. Tax Title Liens - Transfers from Taxes	83107-00	XXXXXXXXXX
7. Balance Before Cash Payments		920,614.65
Totals	987,584.76	987,584.76
9. Balance Brought Down		920,614.65
10 Collected:		800,270.47
A. Taxes	83116-00 800,270.47	XXXXXXXXXX
B. Tax Title Liens	83117-00 -	XXXXXXXXXX
11. Interest and Costs - 2014 Tax Sale	83118-00 -	XXXXXXXXXX
12. 2014 Taxes Transferred to Liens	83119-00 4,385.13	XXXXXXXXXX
13. 2014 Taxes	83123-00 734,950.67	XXXXXXXXXX
14. Balance December 31, 2014		859,679.98
A. Taxes	83121-00 760,882.62	XXXXXXXXXX
B. Tax Title Liens	83122-00 98,797.36	XXXXXXXXXX
15. Totals	1,659,950.45	1,659,950.45

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 86.92%

17. Item No. 14 multiplied by percentage shown above is 747,233.84
and represents the maximum amount that may be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance January 1, 2014	84101-00	XXXXXXX
2. Foreclosed or Deeded in 2014	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	XXXXXXXXXX
4. Taxes Receivable	84104-00	XXXXXXXXXX
5A.	84102-00	XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX
6. Adjustment to Assessed Valuation	84106-00	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash*	84109-00	XXXXXXXXXX
10. Contract	84110-00	XXXXXXXXXX
11. Mortgage	84111-00	XXXXXXXXXX
12. Loss on Sales	84112-00	XXXXXXXXXX
13. Gain on Sales	84113-00	XXXXXXXXXX
14. Balance December 31, 2014	84114-00	694,000.00
	694,000.00	694,000.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property:

*Total Cash Collected in 2014 (84125-00)

Realized in 2014 Budget _____

To Results of Operation (Sheet 19) _____

NOT
APPLICABLE

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.)

	Amount Dec. 31, 2013 per Audit Report	Amount 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1. Emergency Authorization - 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

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2015
1.					
2.					
3.					
4.					

N.J.S. 40A:4-53 SPECIAL EMERGENCY -

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

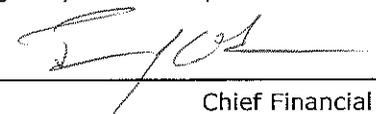
Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
7/2/2012	Reassessment of Real Property	199,000.00	39,800.00	159,200.00	39,800.00	-	119,400.00
				-			-
							-
							-
							-
							-
							-
							-
							-
Totals		199,000.00	39,800.00	159,200.00	39,800.00	-	119,400.00

80025-00

80026-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page.



 Chief Financial Officer

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
							-
Totals		-	-	-	-	-	-

Sheet 30

NOT APPLICABLE

80027-00 80028-00

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

NOT APPLICABLE

 Chief Financial Officer

*Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2014" must be entered here and then raised in the 2015 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2014	80034-03	-	XXXXXXXXXX	
2015 Bond Maturities - Term Bonds	80034-04			
2015 Interest on Bonds *	80034-05			
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2014	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding, December 31, 2014	80034-09	-	XXXXXXXXXX	
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	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
None	-01	-02		
Total	80035-	-		

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	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 FOR NOTES (OTHER THAN 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 **	
1351-03 2005 Road Improvement Program	475,000.00	08/01/08	365,000.00	06/22/15	1.00%	25,000.00	3,345.83	06/22/15
1375-06 Various Improvements	597,100.00	08/03/07	308,581.00	06/22/15	1.00%	28,500.00	2,828.66	06/22/15
1433-08 Various 2008 Capital Improvements	1,816,890.00	08/01/08	1,418,490.00	06/22/15	1.00%	49,200.00	13,002.83	06/22/15
1433-08 Various 2008 Capital Improvements	372,692.00	07/29/10	332,692.00	06/22/15	1.00%	10,075.00	3,049.68	06/22/15
1457-09 Various 2009 Capital Improvements	934,390.00	07/31/09	848,790.00	06/22/15	1.00%	25,600.00	7,780.58	06/22/15
1465-09 Various Capital Equipment	428,600.00	07/29/10	321,450.00	06/22/15	1.00%	47,650.00	2,946.63	06/22/15
1490-11 Various Capital Improvements	549,155.00	07/26/11	488,055.00	06/22/15	1.00%	14,081.00	4,473.84	06/22/15
1409-07 Various 2007 Road Improvements	584,250.00	07/25/12	584,250.00	06/22/15	1.00%	15,800.00	5,355.63	06/22/15
1505-12 Various Capital Improvements	282,000.00	07/23/13	243,000.00	06/22/15	1.00%	-	2,227.50	06/22/15
1540-14 Various Capital Equipment	260,000.00	07/22/14	260,000.00	06/22/15	1.00%	-	2,383.33	06/22/15
Totals			5,170,308.00			215,906.00	47,394.51	

Sheet 33

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

80051-01

80051-02

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

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

All notes with an original date of issue of 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
Totals	-		-			-	-	

N/A

Sheet 34

NOT APPLICABLE

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".

(Do not crowd - add additional sheets)
 NOT APPLICABLE

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1. MCIA Equipment Lease - 2005	108,300.00	108,300.00	5,415.00
2. MCIA Equipment Lease - 2007	136,900.00	43,400.00	6,845.00
3.			
4.			
5.			
6.			
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total	245,200.00	151,700.00	12,260.00

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	2013 Reserve for Encumbrances	Canceled	Paid or Charged	2014 Reserve for Encumbrances	Balance - December 31, 2014	
	Funded	Unfunded						Funded	Unfunded
1273-03 Underground Storage Tank Remediation	16.50	-	-	-	-	-	-	16.50	-
1274-03 Improvements to Roller Rink	5,435.00	-	-	-	-	-	-	5,435.00	-
1322-05 Construction of Municipal Building	65,300.19	-	-	13,504.75	-	78,764.44	40.50	-	-
1361-06 Document Imaging/Scanning	-	20,237.10	-	-	-	-	-	20,237.10	-
1367-06/ 1448-08 Renovations to Police, Court, Recreation Center/Purchase Furniture & Equipment for New Municipal Building	2,637.15	-	-	-	-	-	-	2,637.15	-
1375-06 Various Improvements	-	-	-	9,714.56	-	-	9,714.56	-	-
1391-07/ 1462-09 Roadway and Drainage Improvements to West Jack Street and Library	15,137.00	-	-	15,595.20	-	18,945.73	-	11,786.47	-
1409-07 Various 2007 Road Improvements and Parkview Drive Sewer	-	-	-	153.36	-	0.01	153.35	-	-
1432-08 Acquisition of Pfleger Property for Open Space Purposes	-	-	-	763.64	-	-	763.64	-	-
1457-09 Various 2009 Capital Improvements	-	41,178.62	-	20,940.53	-	30,925.84	24,353.84	-	6,839.47
1465-09 Acquisition of Various Capital Equipment	-	8,219.65	-	-	-	-	8,219.65	-	-
1478-10 Various Capital Improvements	-	256.01	-	104,529.72	-	85,000.00	19,529.72	-	256.01
1490-11 Various Capital Improvements	-	364,746.63	-	18,704.90	-	364,746.63	18,704.90	-	-
1493-11 Various Municipal Park Improvements	44,728.41	-	-	-	-	-	20,757.43	23,970.98	-

Sheet 35

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2014

	Debit	Credit
Balance January 1, 2014	80029-01 XXXXXXXXXX	26,128.04
Premium on Sale of BAN's	XXXXXXXXXX	21,456.78
Improvement Authorization Cancelled	XXXXXXXXXX	-
Appropriated to Finance Improvement Authorizations	80029-02 -	XXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03 15,421.66	XXXXXXXXXX
Balance December 31, 2014	80029-04 47,584.82	XXXXXXXXXX 47,584.82

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 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 57,689,059.02
 2. Amount of Item 1 Collected in 2013 (*) 56,847,214.29
 3. Seventy (70) percent of Item 1 40,382,341.31
- (*) 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 year just ended? Answer YES or NO:
No

- D.
1. Cash Deficit 2013 None
 2. 4% of 2013 Tax Levy for all purposes:
Levy-- =
 3. Cash Deficit 2014 None
 4. 4% of 2014 Tax Levy for all purposes:
Levy-- =

E. Unpaid

	2013	2014	Total
1. State Taxes			NONE
2. County Taxes		2,529,51	2,529,51
3. Amounts due Special Districts			NONE
4. Amounts due School Districts for Local School Tax			NONE

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 of Sheet 2.

NOTE: THE TOWNSHIP DOES NOT OPERATE A WATER UTILITY, THEREFORE SHEETS 41 THROUGH 54 ARE NOT NECESSARY AND HAVE BEEN REMOVED.

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 UTILITY OPERATING FUND		
Cash	3,992,924.74	
Change Fund	100.00	
Receivables and Other Assets w/ Full Reserves:		
Consumer Accounts Receivable	896,036.84	
Bayshore Regional Sewerage Rent Reserve	740,920.90	
Appropriation Reserves		407,229.17
Reserve for Encumbrances		58,699.64
Customer Overpayments		8,573.79
Debt Service Reserve		9,400.00
Accrued Interest on Bonds and Notes		1,958.47
Reserve for Receivables and Other Assets		485,861.07
Fund Balance		1,636,957.74
	5,629,982.48	3,507,163.67
SEWER UTILITY CAPITAL FUND		
Estimated Proceeds - Bonds & Notes Authorized not Issued	-	
Bonds and Notes Authorized but not Issued		-
Cash		
Fixed Capital	11,477,391.73	
Fixed Capital Authorized & Uncomplete	1,150,000.00	
Reserve for Encumbrances		54.75
Serial Bonds Payable		94,000.00
Reserve for Improvements		115,311.84
Reserve for Amortization		11,383,391.93
Reserve for Deferred Amortization		1,150,000.00
Improvement Authorizations - Funded		311,714.94
Capital Improvement Fund		250,000.00
	12,627,391.73	13,304,473.46

(Do not crowd - add additional sheets)

**ANALYSIS OF _____ 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			
	XXXXX	XX	Assessments and Liens		Operating Budget								XXXXX	XX		
Assessment Serial Bond Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

N/A

SCHEDULE OF SEWER UTILITY BUDGET - 2014

BUDGET REVENUES

Source	Budget	Received In Cash	Excess or Deficit*
Operating Surplus Anticipated	612,514.34	612,514.34	-
Operating Surplus Anticipated with Consent of Director of Local Government Services			
01			
02			
Sewer Rents	3,900,000.00	4,021,819.54	121,819.54
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
Added by N.J.S. 40A:4-87 (Lst)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal	4,512,514.34	4,634,333.88	121,819.54
Deficit (General Budget)**	07		
	08	4,512,514.34	121,819.54

**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:	XXXXXXXXXX
Adopted Budget	4,512,514.34
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	4,512,514.34
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	4,512,514.34
Deduct Expenditures:	
Paid or Charged	4,105,285.17
Reserved	407,229.17
Surplus (General Budget)**	-
Total Expenditures	4,512,514.34
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 BALANCE 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 OPERATIONS 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:

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated	-	
2013 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Canceled Debt Service Reserve		
Canceled Accrued Interest		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		-
Cash Refund of Prior Year's Revenue		-
Overexpenditure of Appropriation Reserves		-
Total Expenditures		-
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget) **		
Remainder = ("Results of 2014 Operations" Balance of "Excess In Operations" - Sheet 60)		-
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = ("Results of 2014 Operations" Balance of "Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

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

2013 Appropriation Reserves Canceled In 2014	969,021.61	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"		-
* Excess (Revenue Realized)		969,021.61

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

RESULTS OF 2014 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess In Anticipated Revenues	XXXXXXXXXX	121,819.54
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	18,674.68
Unexpended Balances of 2013 Appropriation Reserves*	XXXXXXXXXX	969,021.61
Canceled Debt Service Reserve (BRSA Agreement)		4,100.00
Canceled Accrued Interest		854.17
Rent Reserve Returned from BRSA		-
Interfunds Returned		-
Deficit In Anticipated Revenue	-	XXXXXXXXXX
Interfunds Advanced	-	XXXXXXXXXX
Operating Deficit - to Trial Balance		
Excess In Operations - to Operating Surplus	1,114,470.00	XXXXXXXXXX
	1,114,470.00	1,114,470.00

* See restriction in amount on Sheet 59, SECTION 2

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	3,005,208.01
Excess In Results of 2014 Operations	XXXXXXXXXX	1,114,470.00
Amount Appropriated In 2014 Budget - Cash	612,514.34	XXXXXXXXXX
Amount Appropriated In 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2014	3,507,163.67	XXXXXXXXXX
	4,119,678.01	4,119,678.01

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

Cash	3,992,924.74	
Change Fund	100.00	
Prepaid Debt Service		
Subtotal	3,993,024.74	
Deduct Cash Liabilities Marked with "C" on Trial Balance		485,861.07
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		3,507,163.67
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
		3,507,163.67

#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013 \$ 1,015,618.87

Increased by:
 Sewer Rents Levied \$ 3,902,237.51

Decreased by:
 Collections \$ 4,010,275.64
 Overpayments applied \$ 11,543.90
 Transfer to Liens \$ _____
 Other \$ _____
 Balance December 31, 2014 \$ 4,021,819.54

Balance December 31, 2014 \$ 896,036.84

SCHEDULE OF LIENS

Balance December 31, 2013 \$ _____

Increased by:
 Transfers from Accounts Receivable \$ _____
 Penalties and Costs \$ _____
 Other \$ _____
 Decreased by:
 Collections \$ _____
 Other \$ _____
 Balance December 31, 2014 \$ _____

W/A

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)

		Amount Dec. 31, 2013 per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
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**

	Date	Purpose	Amount
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014		XXXXXXXXXX	
2015 Bond Maturities - Assessment Bonds			
2015 Interest on Bonds *			
SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2014	XXXXXXXXXX	135,000.00	
Issued	XXXXXXXXXX	-	
Paid	41,000.00	XXXXXXXXXX	
Outstanding December 31, 2014	94,000.00	XXXXXXXXXX	
	135,000.00	135,000.00	
2015 Bond Maturities - Capital Bonds			45,000.00
2015 Interest on Bonds *		4,700.00	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2015 Interest on Bonds (*Items)	4,700.00
Less: Interest Accrued to 12/31/2014 (Trial Balance)	1,958.47
Subtotal	2,741.53
Add: Interest to be Accrued as of 12/31/2015	1,020.83
Required Appropriations 2015	3,762.36

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
None				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS
SEWER UTILITY LOAN**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXX	-	
Issued	XXXXXXXXXX		
Paid	-	XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
2015 Loan Maturities			
2015 Interest on Loans*			
UTILITY LOAN			
Outstanding January 1, 2014	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014		XXXXXXXXXX	
2015 Loan Maturities			
2015 Interest on Loans*			
UTILITY ON LOANS - UTILITY BUDGET			
2015 Interest on Loans (*Items)			
Less: Interest Accrued to 12/31/2014 (Trial Balance)			
Subtotal			
Add: Interest to be Accrued as of 12/31/2015			
Required Appropriations 2015			

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

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 Computed to (Insert Date)
						For Principal	For Interest **	
1. None							-	
2.						-	-	
3.						-	-	
4.						-	-	
5.						-	-	
6.						-	-	
7.						-	-	
8.						-	-	
9.						-	-	

Sheet 64

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

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

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

All notes with an original date of issue of 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.

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	-

(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.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															
11.															
12.															
13.															
14.															
15.															

Sheet 65

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

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

Utility Assessment Notes with an original date of issue of December 31, 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".

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	2013 Reserve For Encumbrances	Expended	2014 Reserve For Encumbrances	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
1524-13 Various Improvements	174,780.19	-	-	410,675.75	418,131.25	54.75	167,269.94	-
1536-14 Various Improvements	-	-	500,000.00	-	355,555.00	-	144,445.00	-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total	70000- 174,780.19	-	500,000.00	410,675.75	773,686.25	54.75	311,714.94	-

Sheet 66

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

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	250,000.00
Received from 2014 Budget Appropriation*	XXXXXXXXXX	500,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	500,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2014	250,000.00	XXXXXXXXXX
	750,000.00	750,000.00

SEWER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

*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 - SWIM POOL 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
SWIM POOL UTILITY OPERATING FUND		
Cash	257,310.70	
Appropriation Reserves		69,125.92
Encumbrances Payable		5,432.14
Interfund - Swim Pool Capital Fund		-
Accrued Interest on Bonds		-
Accrued Interest on Notes		-
		74,558.06
		182,752.64
Fund Balance	257,310.70	257,310.70
SWIM POOL UTILITY CAPITAL FUND		
Estimated Proceeds - Bonds & Notes Authorized not Issued	-	
Bonds and Notes Authorized but not Issued		-
Cash	142,638.88	
Fixed Capital	1,428,897.53	
Fixed Capital Authorized and Uncomplete	240,000.00	
Interfund - Swim Pool Operating		
Encumbrances Payable		94,750.00
Improvement Authorizations - Funded		34,788.88
Improvement Authorizations - Unfunded		
Serial Bonds Payable		
Bond Anticipation Note Payable		
Capital Improvement Fund		13,100.00
Reserve for Amortization		1,428,897.53
Deferred Reserve for Amortization		240,000.00
Capital Fund Surplus		
	1,811,536.41	1,811,536.41

"C"

(Do not crowd - add additional sheets)

**ANALYSIS OF _____ 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											
Assessment Serial Bond Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

Sheet 71

STATEMENT OF 2014 OPERATIONS SWIM POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 Swim Pool 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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated	-	
2013 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation	-	
Cash Refund of Prior Year's Revenue	-	
Overexpenditure of Appropriation Reserves		
Total Expenditures		-
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget) **		
Remainder = ("Results of 2013 Operations" Balance of "Excess In Operations" - Sheet 60)	-	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
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 Swim Pool Utility for 2013:

2013 Appropriation Reserves Canceled in 2014	89,001.34	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"		-
* Excess (Revenue Realized)		89,001.34

** Items must be shown in same amount on Sheet 72.

RESULTS OF 2014 OPERATIONS SWIM POOL UTILITY

	Debit	Credit
Excess In Anticipated Revenues	XXXXXXXXXX	76,329.00
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	16,691.83
Unexpended Balances of 2013 Appropriation Reserves*	XXXXXXXXXX	89,001.34
Accrued Interest Canceled	-	
Deficit in Anticipated Revenue	-	XXXXXXXXXX
Refund of Prior Year Revenue	-	XXXXXXXXXX
Operating Deficit - to Trial Balance	-	
Excess in Operations - to Operating Surplus	182,022.17	XXXXXXXXXX
* See restriction in amount on Sheet 73, SECTION 2	182,022.17	182,022.17

OPERATING SURPLUS - SWIM POOL UTILITY

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	133,730.47
Excess in Results of 2014 Operations	XXXXXXXXXX	182,022.17
Amount Appropriated in 2014 Budget - Cash	133,000.00	XXXXXXXXXX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2014	182,752.64	XXXXXXXXXX
	315,752.64	315,752.64

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

Cash	257,310.70	
Investments	-	
Interfund Accounts Receivable	-	
Subtotal	257,310.70	
Deduct Cash Liabilities Marked with "C" on Trial Balance	74,558.06	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	182,752.64	
*Other Assets pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		182,752.64

#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET

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

SCHEDULE OF _____ UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013 \$ _____

Increased by: _____ Rents Levied \$ _____

Decreased by:

- Collections \$ _____
- Overpayments applied \$ _____
- Transfer to _____ Liens \$ _____
- Other \$ _____

Balance December 31, 2014 \$ _____

N/A

SCHEDULE OF _____ LIENS

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 -

UTILITY FUND

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

	Caused by	Amount	Amount in	Amount	Balance
		Dec. 31, 2013	2014	Resulting	as at
	per Audit	Report	Budget	from 2014	Dec. 31, 2014
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

Date	Purpose	Amount
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXX		
Issued	XXXXXXXXXX	-	
Paid		XXXXXXXXXX	
Outstanding December 31, 2014		XXXXXXXXXX	
2015 Bond Maturities - Assessment Bonds			
2015 Interest on Bonds *			
SWIM POOL UTILITY CAPITAL BONDS			
Outstanding January 1, 2014	XXXXXXXXXX	-	
Issued	XXXXXXXXXX	-	
Paid		XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
2015 Bond Maturities - Capital Bonds			
2015 Interest on Bonds *			
INTEREST ON BONDS - SWIM POOL UTILITY BUDGET			
2015 Interest on Bonds (*Items)		-	
Less: Interest Accrued to 12/31/2014 (Trial Balance)			
Subtotal		-	
Add: Interest to be Accrued as of 12/31/2015			
Required Appropriations 2015			-

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS
SWIM POOL UTILITY LOAN**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXX	-	
Issued	XXXXXXXXXX		
Paid	-	XXXXXXXXXX	
Outstanding December 31, 2014	-	XXXXXXXXXX	
2015 Loan Maturities			
2015 Interest on Loans*			
UTILITY LOAN			
Outstanding January 1, 2014	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2014		XXXXXXXXXX	
2015 Loan Maturities			
2015 Interest on Loans*			
UTILITY LOAN			
2015 Interest on Loans (*Items)	-		
Less: Interest Accrued to 12/31/2014 (Trial Balance)	-		
Subtotal	-		
Add: Interest to be Accrued as of 12/31/2015	-		
Required Appropriations 2015			

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

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 Computed to (Insert Date)
							For Principal	For Interest **	
1.	None							-	
2.							-	-	
3.							-	-	
4.							-	-	
5.							-	-	
6.							-	-	
7.							-	-	
8.							-	-	
9.							-	-	

Sheet 78

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.

INTEREST ON NOTES - SWIM POOL 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	-

(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. None											
2.											
3.											
4.											
5.											
6.											
7.											
8.											
9.											
10.											
11.											
12.											
13.											
14.											
15.											

Sheet 79

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".

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		Expended	2014 Encumbrances	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
1352-05 Renovations to Swim and Tennis Club	25,476.68	-	-		25,476.68	-	-	-
1537-14 Various Swim Pool Utility Improvements	-	-	240,000.00		110,461.12	94,750.00	34,788.88	-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total	70000- 25,476.68	-	240,000.00	-	135,937.80	94,750.00	34,788.88	-

Sheet 80

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

SWIM POOL UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	131,100.00
Received from 2014 Budget Appropriation*	XXXXXXXXXX	122,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	-
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	240,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2014	13,100.00	XXXXXXXXXX
	253,100.00	253,100.00

SWIM POOL UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	
Received from 2014 Budget Appropriation*	XXXXXXXXXX	
Received from 2014 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	<i>NA</i>	XXXXXXXXXX
Balance December 31, 2014	-	XXXXXXXXXX
	-	-

*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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