

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014 (UNAUDITED)

<u>POPULATION LAST CENSUS</u>	3,347
<u>NET VALUATION TAXABLE 2014</u>	411,829,747.00
<u>MUNICODE</u>	1532

**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.

 Borough of **Tuckerton** County of **Ocean**

**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: _____

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

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have not prepared and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein 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, **Garrett K. Loesch** , am the Chief Financial Officer, License # **N-0869** , of the **Borough** of **Tuckerton** County of **Ocean** 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	420 East Main Street, Tuckerton, NJ 08087
Phone #	(609) 296-2701
Fax #	(609) 296-4708

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 _____ Borough _____ of _____ Tuckerton _____, 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:

None

Certified by me:

This _____ day of March, 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: PHIL REED

Signature: _____

Certificate #: 008498

Date: _____

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER
GROUP #2 - INELIGIBLE**

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

Not Applicable

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 or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The municipality did not conduct a tax lien sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does not contain a levy or appropriation "CAP" referendum.
10. The Municipality will not apply for Transitional Aid for 2015.

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

Municipality Borough of Tuckerton

Chief Financial Officer: Garrett K. Loesch

Signature: _____

Certificate #: N-0869

Date: _____

Not Applicable

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 Borough of Tuckerton

Chief Financial Officer: Garrett K. Loesch

Signature: _____

Certificate #: N-0869

Date: _____

XX-XXX1260

 Fed I.D. #
Borough of Tuckerton

 Municipality
Ocean

 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>12,535.82</u>	\$ <u>14,876.40</u>	\$ <u>63,748.86</u>

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

Single Audit

Program Specific Audit

XXXX 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 \$500,000.00 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

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 Borough of Tuckerton County of Ocean 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: Registered Municipal Accountant

(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 \$ 404,952,400.

SIGNATURE OF TAX ASSESSOR

Borough of TUCKERTON

MUNICIPALITY

OCEAN

COUNTY

AMENDED

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 Subtotalled and Subtotal Must Be Marked with "C" -- Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
Cash		
Checking Account	2,434,873.71	
Change Funds	75.00	
Total Cash and Cash Equivalents	2,434,948.71	
Prepaid Debt Service	290,000.00	
Receivables With Full Reserves:		
Property Taxes Receivable	238,713.66	
Tax Title Liens Receivable	113,166.33	
Property Acquired for Taxes at Assessed Valuation	330,250.00	
Revenue Accounts Receivable	4,626.71	
Due from Magistrate	42.00	
Interfund - Trust Other Fund	146,730.95	
Interfund - General Capital Fund	6,770.72	
Interfund - Water/Sewer Utility Operating Fund	92,751.66	
Total Receivable With Full Reserves	933,052.03	
Deferred Charges:		
Overexpended 2013 Budget Appropriations	30.00	
Overexpended 2014 Budget and Expenditures Without Appropriations	43,068.17	
Special Emergency Authorizations (40A:4-53)	279,395.07	
Total Deferred Charges	322,493.24	
Deferred School Taxes	1,027,655.65	

(Do not crowd - add additional sheets)

AMENDED

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
School Taxes Deferred		1,027,655.65
Cash Liabilities:		
Deferred Revenue		279,395.07
2014 Budget Appropriations		465,341.47
Due State of New Jersey Ch. 20, P.L. 1971		6,424.10
Prepaid Taxes		99,464.19
Tax Overpayments		24,914.35
Accounts Payable		13,731.17
Due County for Added and Omitted Taxes		7,060.47
Local District School Tax Payable		240,886.44
Regional School Tax Payable		35,168.36
Interfund - Federal and State Grant Fund		84,251.15
Reserve For:		
Hurricane Sandy Emergency		135,495.34
Vehicle Purchases		22,933.33
Borough Hall Renovations		9,937.59
Encumbrances		38,581.24
Emergency Note Payable		540,000.00
Total Cash Liabilities		2,003,584.27 C
Reserve for Receivables		933,052.03
Fund Balance		1,043,857.68
	5,008,149.63	5,008,149.63
Emergency Note Payable		
MEMO:		
Community Disaster Loan Proceeds.	697,500.00	

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - SUMMARY CURRENT FUND AND
STATE AND FEDERAL GRANTS**

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2013:.....	(1) \$.....	5,600.00
		x 25%
	(2) \$	1,400.00

Municipal Public Defender Trust Cash Balance December 31, 2014:.....	(3) \$.....	7,357.34
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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 1998, C.256.

Chief Financial Officer: Garrett K. Loesch

Signature: _____

Certificate #: N-0869

Date: _____

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount December 31, 2013 per <u>Audit Report</u>	<u>Receipts</u>	<u>Expended</u>	Balance as at December 31, <u>2014</u>
1. <u>All Wars Memorial Ball Field</u>	\$ 2,712.00	150.00		\$ 2,862.00
2. <u>Compensated Absences</u>	18,734.25		13,520.75	5,213.50
3. <u>Economic Development Committee</u>	403.50			403.50
4. <u>Escrow</u>	104,325.07	57,202.33	10,730.50	150,796.90
5. <u>Hurricane Sandy Donations</u>	5,863.00			5,863.00
6. <u>K-9 Fund</u>	1,861.02			1,861.02
7. <u>Law Enforcement</u>	1,655.87			1,655.87
8. <u>Memorial Day Bows</u>	100.00			100.00
9. <u>Municipal Alliance - Program Income</u>	467.77	0.39		468.16
10. <u>Outside Police Employment</u>	2,942.13			2,942.13
11. <u>P.O.A.A</u>	60.00	26.00	30.00	56.00
12. <u>Park Benches</u>	25.00			25.00
13. <u>Payroll and Payroll Agency</u>	74,699.11	3,234,187.71	3,308,045.26	841.56
14. <u>Police (Dare)</u>	255.00	70.00		325.00
15. <u>Police (Other)</u>	250.00			250.00
16. <u>Public Defender</u>	4,542.84	2,814.50		7,357.34
17. <u>Public Events:</u>				
18. <u> Trolley</u>	159.94			159.94
19. <u> Pride and Celebration</u>	54.80			54.80
20. <u>Public Records Preservation</u>	76.00			76.00
21. <u>South Green Street Improvements</u>	1,066.88			1,066.88
22. <u>T.T.L. and Premiums</u>	170,108.33	592,572.48	595,223.91	167,456.90
23. <u>Tourist Maps (EDC)</u>	1,387.21			1,387.21
24. <u>Unemployment</u>	22,431.67	3,125.43	14,599.55	10,957.55
25. <u>Youth Council</u>	1,116.84			1,116.84
26. <u>July 4th Fund</u>	200.00			200.00
27. _____				
28. _____				
29. _____				
30. _____				
31. _____				
32. _____				
33. _____				
34. _____				
35. _____				
36. _____				
37. _____				
38. _____				
39. _____				
40. _____				
41. _____				
42. _____				
43. _____				
44. _____				
45. _____				
46. _____				
Totals:	\$ 415,498.23	\$ 3,890,148.84	\$ 3,942,149.97	\$ 363,497.10

Not Applicable

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				Transfer	Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Cash Deficit								
Totals								

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	30,658.01	xxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	30,658.01
Cash	282,057.67	
Deferred Charges to Future Taxation:		
Funded	913,000.00	
Unfunded	553,158.01	
Interfund - Current Fund		6,770.72
Serial Bonds Payable		913,000.00
Bond Anticipation Notes Payable		522,500.00
Capital Improvement Fund		17,335.71
Improvement Authorizations:		
Funded		234,647.20
Unfunded		33,238.03
Reserve for:		
Preliminary Expenses - Borough Hall		12,525.00
Encumbrances		4,296.61
Fund Balance		3,902.41
	1,778,873.69	1,778,873.69

CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	886,922.37	1,660,283.82	112,332.48	2,434,873.71
Trust - Assessment				
Trust - Animal Control		1,052.28		1,052.28
Trust - Other		514,873.26	22,253.17	492,620.09
Capital - General	28,501.43	253,556.24		282,057.67
Water - Operating				
Water - Capital				
Water Utility Assessment Trust				
Public Assistance**				
Water/Sewer Operating	40,158.77	1,096,895.81	868,451.19	268,603.39
Water/Sewer Capital		270,421.39	49,397.98	221,023.41
Total	955,582.57	3,797,082.80	1,052,434.82	3,700,230.55

*Includes Deposits in Transit

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

REQUIRED CERTIFICATION

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

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have

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

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

Signature: _____

Title: **Registered Municipal Accountant**

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Current Fund :	
Sun National Bank:	
Checking Account # 8692	1,660,283.82
Trust - Animal Control:	
Sun National Bank:	
Checking Account # 8731	1,052.28
Trust - Other:	
Sun National Bank:	
Checking Account # 8760	56.00
Checking Account # 2830	7,832.19
Checking Account # 8773	7,757.41
Checking Account # 8786	175,307.28
Checking Account # 8728	150,357.40
Checking Account # 8744	19,461.91
Checking Account # 8757	115,299.14
Checking Account # 6259	4.06
Checking Account # 3059	1,861.04
Checking Account # 3075	1,655.88
Checking Account # 3062	35,280.95
	514,873.26
Capital - General :	
Sun National Bank:	
Checking Account # 0895	253,556.24
Water/Sewer Operating:	
Sun National Bank:	
Checking Account # 8799	1,096,895.81

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

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

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	Unappropriated Applied	Cancelled		Balance Dec. 31, 2014
Body Armor Replacement Fund		2,871.00	2,871.00				-
Clean Communities Program		7,502.01	7,502.01				-
Community Development Block Grant - Curbs & Sidewalks	32,500.00		28,253.00		4,247.00		-
Community Facilities Grant Program		37,500.00					37,500.00
DCA Post Sandy		20,000.00					20,000.00
DOT - 2013		180,000.00					180,000.00
DOT - 2014		350,000.00					350,000.00
Drunk Driving Enforcement Fund		4,025.00	4,025.00				-
Municipal Public Access Grant		15,000.00					15,000.00
OEM 966							-
OEM 966		8,628.70	8,628.70				-
Recycling		2,600.00					2,600.00
							-
							-
							-
							-
							-
Totals	32,500.00	628,126.71	51,279.71	-	4,247.00	-	605,100.00

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

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	Unappropriated Applied	Canceled		Balance Dec. 31, 2014

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

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations			Expended	Deferred Charge	Canceled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Alcohol Education & Rehabilitation Fund	12,432.14				100.00			12,332.14
Body Armor Replacement Fund	1,288.09	1,527.49	1,343.51		1,527.49			2,631.60
Clean Communities Program	14,676.81		7,502.01					22,178.82
Community Development Block Grant - Curbs & Sidewalks	28,802.73				26,248.86		2,553.87	-
Community Facilities Grant Program			37,500.00		37,500.00			-
DCA Post Sandy			20,000.00		12,535.82			7,464.18
DOT - 2013			180,000.00					180,000.00
DOT - 2014			350,000.00					350,000.00
Drunk Driving Enforcement Fund	4,156.45		4,025.00		117.50			8,063.95
Gov Connect	1,360.00							1,360.00
Local History	6,121.00							6,121.00
Municipal Alliance on Alcoholism and Drug Abuse	8,710.35				1,166.01			7,544.34
Municipal Public Access Grant	-		15,000.00					15,000.00
OEM 966	-		8,628.70		8,628.70			-
OEM 966	-				3,336.70	(3,336.70)		-
Recycling	-		2,600.00					2,600.00
Recycling Tonnage Grant	1,567.46							1,567.46
Stormwater Management	322.00							322.00

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

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations			Expended	Deferred Charge	Canceled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Wood Street Escrow Forfeiture	18,731.15							18,731.15
Totals	98,168.18	1,527.49	626,599.22		91,161.08	(3,336.70)	2,553.87	635,916.64

Sheet 11a

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

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations			Expended		Canceled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Totals								

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

Grant	Balance Jan. 1, 2014	Transferred to 2014 Budget Appropriations		Received	Applied to Receivable			Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Recycling Revenue and Residue				7,906.21				7,906.21
Recycling Tonnage Grant				8,028.30				8,028.30
OEM 966 MOVED TO MRNA IN AUDIT				3,336.70				3,336.70
Totals	-	-	-	19,271.21	-	-	-	19,271.21

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred to 2014 Budget Appropriations		Received	Applied to Receivable			Balance Dec. 31, 2013
		Budget	Appropriation By 40A:4-87					

AMENDED
LOCAL DISTRICT SCHOOL TAX *

	Debit	Credit
Balance January 1, 2014	xxxxxxx	xxxxxxx
School Tax Payable # 85001-00	xxxxxxx	487,383.96
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85002-00	xxxxxxx	756,230.65
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxx	2,746,490.00
Levy Calendar Year 2014	xxxxxxx	
Paid	2,721,562.52	xxxxxxx
Balance December 31, 2014	xxxxxxx	xxxxxxx
School Tax Payable # 85003-00	240,886.44	xxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004-00	1,027,655.65	xxxxxxx
* Not including Type I school debt service, emergency authorizations - schools, transfer to Board of Education for use of local schools.	3,990,104.61	3,990,104.61

Must include unpaid requisitions.

Not Applicable

MUNICIPAL OPEN SPACE TAX

	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)

	Debit	Credit
Balance January 1, 2014	xxxxxxxxx	xxxxxxxxx
School Tax Payable # 85031-00	xxxxxxxxx	15,376.89
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	2,278,879.00
Levy Calendar Year 2014	xxxxxxxxx	
Paid	2,259,087.53	xxxxxxxxx
Balance December 31, 2014	xxxxxxxxx	xxxxxxxxx
School Tax Payable # 85033-00	35,168.36	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85034-00		xxxxxxxxx
# Must include unpaid requisitions.	2,294,255.89	2,294,255.89

Not Applicable

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	xxxxxxxxx	xxxxxxxxx
School Tax Payable # 85041-00	xxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85042-00	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 # 85043-00		xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2013) 85044-00		xxxxxxxxx
# Must include unpaid requisitions.		

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	xxxxxxxx	xxxxxxxx
County Taxes 80003-01	xxxxxxxx	
Due County for Added and Omitted Taxes (Adjusted) 80003-02	xxxxxxxx	2,210.89
2014 Levy:	xxxxxxxx	xxxxxxxx
General County 80003-03	xxxxxxxx	1,444,463.79
County Library 80003-04	xxxxxxxx	160,995.35
County Health	xxxxxxxx	57,901.94
County Open Space Preservation	xxxxxxxx	50,774.94
Due County for Added and Omitted Taxes 80003-05	xxxxxxxx	7,060.47
Paid	1,716,346.91	xxxxxxxx
Balance December 31, 2013	xxxxxxxx	xxxxxxxx
County Taxes		xxxxxxxx
Due County for Added and Omitted Taxes	7,060.47	xxxxxxxx
	1,723,407.38	1,723,407.38

Not Applicable

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2014 80003-06	xxxxxxxx	
2014 Levy: (List Each Type of District Tax Separately - see Footnote)	xxxxxxxx	xxxxxxxx
Fire - 81108-00	xxxxxxxx	xxxxxxxx
Sewer - 81111-00	xxxxxxxx	xxxxxxxx
Water - 81112-00	xxxxxxxx	xxxxxxxx
Garbage - 81109-00	xxxxxxxx	xxxxxxxx
Special Improvement District	xxxxxxxx	xxxxxxxx
	xxxxxxxx	xxxxxxxx
Total 2014 Levy 80003-07	xxxxxxxx	
Paid 80003-08		xxxxxxxx
Balance December 31, 2014 80003-09		xxxxxxxx

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

Not Applicable

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

Not Applicable

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		

Not Applicable

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		

Not Applicable

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-	405,000.00	405,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-		-	-
Miscellaneous Revenue Anticipated			xxxxxxxx
Adopted Budget	1,441,702.62	1,340,641.01	(101,061.61)
Added by N.J. S. 40A:4-87: (List on 17a)	626,599.22	626,599.22	-
		-	-
			-
Total Miscellaneous Revenue Anticipated 80103-	2,068,301.84	1,967,240.23	(101,061.61)
Receipts from Delinquent Taxes 80104-	103,850.00	324,133.93	220,283.93
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	2,578,183.37	xxxxxxxx	xxxxxxxx
(c) Minimum Library Tax 80106-		xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation 80107-	2,578,183.37	2,657,259.43	79,076.06
	5,155,335.21	5,353,633.59	198,298.38

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxx	8,991,914.00
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax 80109-00	2,746,490.00	xxxxxxxx
Regional School Tax 80119-00	2,278,879.00	xxxxxxxx
Regional High School Tax 80110-00		xxxxxxxx
County Taxes 80111-00	1,714,136.02	xxxxxxxx
Due County for Added and Omitted Taxes 80112-00	7,060.47	xxxxxxxx
Special District Taxes 80113-00		xxxxxxxx
Municipal Open Space Tax 80120-00		
Reserve for Uncollected Taxes 80114-00	xxxxxxxx	411,910.92
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	2,657,259.43	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.	9,403,824.92	9,403,824.92

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	4,528,735.99
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	626,599.22
Appropriated for 2014 (Budget Statement Item 9)	80012-03	5,155,335.21
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	5,155,335.21
Add: Overexpenditures (see footnote)	80012-06	34,380.84
Total Appropriations and Overexpenditures	80012-07	5,189,716.05
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	4,312,438.65
Paid or Charged - Reserve for Uncollected Taxes	80012-09	411,910.92
Reserved	80012-10	465,341.47
Total Expenditures	80012-11	5,189,691.04
Unexpended Balances Canceled (see footnote)	80012-12	25.01

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".

Not Applicable

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		

AMENDED
RESULTS OF 2014 OPERATION
CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	-
Delinquent Tax Collections	80013-02	XXXXXXXXXX	220,283.93
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	79,076.06
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXXXXX	25.01
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	75,819.47
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Cancelled County Taxes Payable		XXXXXXXXXX	7,332.06
Unexpended Balances of 2013 Appropriation Reserves	80013-05	XXXXXXXXXX	175,806.71
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXXXXX	289,682.49
Cancelled Accounts Payable and Canceled Due State Marriage		XXXXXXXXXX	490.71
Cancelled Grant Appropriated Reserves		XXXXXXXXXX	2,553.87
		XXXXXXXXXX	
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2014	80013-07	756,230.65	XXXXXXXXXX
Balance December 31, 2014	80013-08	XXXXXXXXXX	1,027,655.65
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	101,061.61	XXXXXXXXXX
Delinquent Tax Collections	80013-10	-	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	-	XXXXXXXXXX
Interfund Advances Originating in 2014	80013-12		XXXXXXXXXX
Prior Year Senior Citizen/Veteran Deductions Disallowed		3,000.00	XXXXXXXXXX
Refund of Prior Year Revenue		4,966.39	XXXXXXXXXX
Cancelled Grants Receivable		4,247.00	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,009,220.31	XXXXXXXXXX
		1,878,725.96	1,878,725.96

AMENDED
SURPLUS - CURRENT FUND
YEAR 2014

		Debit	Credit
1. Balance January 1, 2014	80014-01	xxxxxxxxx	439,637.37
2. Premium on Sale of Emergency Notes		xxxxxxxxx	
3. Excess Resulting from 2014 Operations	80014-02	xxxxxxxxx	1,009,220.31
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	405,000.00	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	1,043,857.68	xxxxxxxxx
		1,448,857.68	1,448,857.68

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

Cash	80014-06	2,434,873.71
Change Funds	80014-07	75.00
Prepaid Debt Service		290,000.00
Sub-Total		2,724,948.71
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	2,003,584.27
Cash Surplus	80014-09	721,364.44
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	322,493.24
Cash Deficit #	80014-13	
State Aid Receivable		
Total Other Assets	80014-14	322,493.24
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	1,043,857.68

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	\$	<u>9,319,708.31</u>
or			
(Abstract of Ratables)	82113-00	\$	<u> </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u> </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u> </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>38,315.99</u>
5a. Subtotal 2014 Levy		\$	<u>9,358,024.30</u>
5b. Reductions due to tax appeals**		\$	<u> </u>
5c. Total 2014 Levy	82106-00	\$	<u>9,358,024.30</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>31,566.52</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u> </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>104,906.52</u>
9. Discount Allowed	82110-00	\$	<u> </u>
10. Collected in Cash: In 2013	82121-00	\$	<u>103,585.08</u>
In 2014 *	82122-00	\$	<u>8,840,828.92</u>
State's Share of 2014 Senior Citizens and Veteran's Deductions Allowed	82123-00	\$	<u>47,500.00</u>
R.E.A.P. Revenue	82124-00	\$	<u> </u>
Total to Line 14	82111-00	\$	<u>8,991,914.00</u>
11. Total Credits			<u>9,128,387.04</u>
12. Amount Outstanding December 31, 2014	83120-00	\$	<u>229,637.26</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5) is			<u>96.08%</u>
	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		\$	<u>8,991,914.00</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u> </u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>8,991,914.00</u>

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

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

* Include overpayments applied as part of 2014 collections.

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

Not Applicable

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2014

Utilize this sheet only if you conducted an accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1998

Not Applicable

(1) Utilizing Accelerated Tax Sale

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

LESS: Proceeds from Accelerated Tax Sale..... \$.....

NET Cash Collected..... \$.....

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

Percentage of Collection Excluding Accelerated Tax Sale Proceeds

(Net Cash Collected divided by Item 5c) is.....

(2) Utilizing Accelerated Tax Levy Sale

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

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

NET Cash Collected..... \$.....

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

Percentage of Collection Excluding Accelerated Tax Levy Sale Proceeds

(Net Cash Collected divided by Item 5c) is.....

SCHEDULE OF DUE FROM/TO STATE OF NEW JERSEY FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

	Debit	Credit
1. Balance January 1, 2014	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	6,174.10
2. Sr. Citizens Deductions Per Tax Billings	11,500.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	36,250.00	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	xxxxxxxxxx
5. Veterans Deductions Allowed by Tax Collector		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	500.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	xxxxxxxxxx	3,000.00
9. Received in Cash from State	xxxxxxxxxx	44,750.00
10.		
11.		
12. Balance December 31, 2014	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	-
Due To State of New Jersey	6,424.10	xxxxxxxxxx
	54,424.10	54,424.10

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

Line 2	11,500.00
Line 3	36,250.00
Line 4	250.00
Sub-Total	48,000.00
Less: Line 7	500.00
To Item 10, Sheet 22	47,500.00

Not Applicable

**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	
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)			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.

Signature of Tax Collector

License #

Date

Not Applicable

**COMPUTATION OF APPROPRIATIONS:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2014 MUNICIPAL BUDGET**

	YEAR 2014	YEAR 2013
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-		\$2,746,490.00
School Budget Estimate ** 80017-		xxxxxxxxxx
3. Vocational School Tax - Estimate * 80017-		xxxxxxxxxx
4. Regional School District Tax - Estimate * 80017-		xxxxxxxxxx
5. Regional High School Tax - Actual 80018-		
School Budget Estimate * 80019-		xxxxxxxxxx
		1,714,136.02
6. County Tax Estimate * 80021-		xxxxxxxxxx
7. Special District/ Open Space Taxes Estimate * 80023-		xxxxxxxxxx
8. Total General Appropriations & Other Taxes 80024-01		
9. Less: Total Anticipated Revenues from 2014 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2014 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		
<u>Computation of "Tax in Local Municipal Budget"</u>		
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 revenues (Item 9) may never exceed the total of Items 1 and 12.

Not Applicable

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

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

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

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

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

2015 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(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			412,587.43	xxxxxxx
A. Taxes	83102-00	306,672.25	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	105,915.18	xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxxxx
A. Taxes	83105-00		xxxxxxx	
B. Tax Title Liens	83106-00		xxxxxxx	799.14
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes	83108-00		xxxxxxx	
B. Tax Title Liens	83109-00		xxxxxxx	
4. Added Taxes	83110-00		3,021.85	xxxxxxx
5. Added Tax Title Liens	83111-00			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) 9,886.85
B. Tax Title Liens-Transfers from Taxes	83107-00		(1) 9,886.85	xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	414,810.14
8. Totals			425,496.13	425,496.13
9. Balance Brought Down			414,810.14	xxxxxxx
10. Collected:			xxxxxxx	324,133.93
A. Taxes	83116-00	290,730.85	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00	33,403.08	xxxxxxx	xxxxxxx
11. Interest and Costs - 2014 Tax Sale	83118-00			xxxxxxx
12. 2014 Taxes Transferred to Liens	83119-00		31,566.52	xxxxxxx
13. 2014 Taxes	83123-00		229,637.26	xxxxxxx
14. Balance December 31, 2014			xxxxxxx	351,879.99
A. Taxes	83121-00	238,713.66	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	113,166.33	xxxxxxx	xxxxxxx
15. Totals			676,013.92	676,013.92

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 78.14%

17. Item No. 14 multiplied by percentage shown above is 274,959.02 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	330,250.00	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	330,250.00
		330,250.00	330,250.00

Not Applicable

CONTRACT SALES

		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	

Not Applicable

MORTGAGE SALES

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

Analysis of Sale of Property:

* Total Cash Collected in 2014 84125-00

Realized in 2014 Budget

To Results of Operations (Sheet 19)

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

Not Applicable

<u>Caused By</u>	Amount Dec. 31, 2014 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 - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. Overexpended 2013 Budget Approp.	\$ _____	\$ _____	\$ 30.00	\$ 30.00
4. Overexpended 2014 Budget Approp.	\$ _____	\$ _____	\$ 34,380.84	\$ 34,380.84
5. Expenditures Without Appropriations	\$ _____	\$ _____	\$ 8,687.33	\$ 8,687.33
6. Deficit in Payroll Trust Reserve	\$ _____	\$ _____	\$ 17,818.46	\$ 17,818.46
7. Grant Expenditures Without Approp.	\$ _____	\$ _____	\$ 3,336.70	\$ 3,336.70
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

Not Applicable

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated For In Budget of 2015</u>
1. M. Caufield	Stip. of Settlement	09/19/14	\$ 150,000.00	\$ 75,000.00
2. _____	_____	_____	\$ _____	\$ _____
3. _____	_____	_____	\$ _____	\$ _____

AMENDED

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
12/17/2012	Hurricane Emergency	900,000.00	180,000.00	459,395.07	180,000.00		279,395.07
Totals		900,000.00	180,000.00	459,395.07	180,000.00	-	279,395.07

80025-00 80026-00

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

Chief Financial Officer

**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	1,193,000.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	280,000.00	xxxxxxx	
Outstanding, December 31, 2014	80033-04	913,000.00	xxxxxxx	
		1,193,000.00	1,193,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 290,000.00
2015 Interest on Bonds*		80033-06	\$ 46,080.00	
Not Applicable				

ASSESSMENT SERIAL BONDS

Outstanding January 1, 2014	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2014	80033-10		xxxxxxx	
2015 Bond Maturities - Assessment Bonds			80033-11	\$
2015 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 46,080.00
Not Applicable				

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

Not Applicable

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS
(MUNICIPAL) SPECIAL BUSINESS IMPROVEMENT DISTRICT LOAN**

		Debit	Credit	2015 Debt Service
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	\$ -0-
Total 2015 Debt Service for Special Business Improvement District 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	\$

Not Applicable

LIST OF LOANS ISSUED DURING 2014

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

Not Applicable

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, 2015	80034-01	xxxxxxx		
Paid	80034-03		xxxxxxx	
Outstanding, December 31, 2015	80033-04		xxxxxxx	
2015 Bond Maturities - Term Bonds	80034-04		\$	
2015 Interest on Bonds*	80034-05		\$	

Not Applicable

TYPE I SCHOOL SERIAL BONDS

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

Not Applicable

LIST OF BONDS ISSUED DURING 2014

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

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 540,000.00	\$ 4,684.95
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 **	
1.	09-13 Acquisition of Real Property	522,500.00	01/24/14	522,500.00	12/04/15	0.87%		4,533.12	12/04/15
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
17.									
18.									
19.									
20.									
	Totals	522,500.00		522,500.00				4,533.12	

Sheet 33

80051-01

80051-02

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

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

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

All notes with an original date of issue of 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)

Not Applicable

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 **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
17.								
Total								

Sheet 34

80051-01

80051-02

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

Assessment Notes with an original date of issue of December 31, 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, 2013	2014 Budget Requirement	
		For Principal	For Interest
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
	Total	80051-01	80051-02

Sheet 34a

(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	Contracts Payable Canceled	Expended	Authorization Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
Acquisition of Fire Truck		13,933.26						13,933.26
Utility Truck With Plow		3,500.00						3,500.00
Equipment and Installation OEM Tower		4,167.00						4,167.00
Acquisition of Trash Truck		2,623.16						2,623.16
Repair of Municipal Docks		6,434.59						6,434.59
Various Improvements Buildings and Roads	67,088.68						67,088.68	
Various General Improvements	4,176.68						4,176.68	
Road Improvements Angler and Tarpon Phase III of the Maple, Bartlett and Western Avenues Reconstruction Project	113,958.83						113,958.83	
Purchase of Computer and Server Upgrades	21,341.49						21,341.49	
Purchase of Vehicles	30,935.00				4,296.61		26,638.39	
Acquisition of Real Property	24,912.00	522,500.00			544,831.98			2,580.02
Totals	263,855.81	553,158.01			549,128.59		234,647.20	33,238.03

Sheet 35

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2013		2013 Authorizations	Contracts Payable Canceled	Expended	Authorizations Canceled	Balance - December 31, 2013	
	Funded	Unfunded					Funded	Unfunded
Totals								

Sheet 35a

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

Not Applicable

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

Not Applicable

**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
Total	80032-00			

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	2,713.41
Premium on Sale of Bonds		xxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxx	
State Aid Received on Funded Ordinance			
Premium on Sale of Notes			1,189.00
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxx
Appropriated to 2014 Budget Revenue	80029-03		xxxxxxx
Balance December 31, 2014	80029-04	3,902.41	xxxxxxx
		3,902.41	3,902.41

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, 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 2015 appropriation column.

AMENDED
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>9,358,024.30</u>
2. Amount of Item 1 Collected in 2014 (*)	\$ <u>8,991,914.00</u>
3. Seventy (70) percent of Item 1	\$ <u>6,550,617.01</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> </u>
2. 4% of 2013 Tax Levy for all purposes: Levy -- \$ <u> </u>	<u> </u>
3. Cash Deficit 2014	<u> </u>
4. 4% of 2013 Tax Levy for all purposes: Levy -- \$ <u> </u>	<u> </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>7,060.47</u>	\$ <u>7,060.47</u>
3. Amounts due Special Districts	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
4. Amounts due School Districts for Local and Regional School Taxes	\$ <u> </u>	\$ <u>276,054.80</u>	\$ <u>276,054.80</u>

SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Sheets 41 to 54 - (omitted) - Water Utility Fund - Not Applicable

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2013, please observe instructions on Sheet 2.

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

AS AT DECEMBER 31, 2014

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
<u>Water/Sewer Utility Operating Fund:</u>		
Cash		
Checking Accounts	268,603.39	
Change Funds	50.00	
Total Cash and Cash Equivalents	268,653.39	
Interfund - Water/Sewer Utility Capital Fund	13.75	
Prepaid Debt Service	165,000.00	
Receivables and Other Assets with Full Reserves:		
Water Rents Receivable	46,465.93	
Sewer Rents Receivable	99,129.38	
Water/Sewer Liens	1,587.42	
Total Receivables with Full Reserves	147,182.73	
Cash Liabilities:		
Interfund - Current Fund		92,751.66
Deferred Revenue - Water		19,332.13
Deferred Revenue - Sewer		39,665.31
Overpayments		2,758.03
Accounts Payable		84.65
Accrued Interest on Bonds, Notes and Loans		100,744.99
2014 Appropriation Reserves		114,262.68
Reserve for Encumbrances		17,509.34
Total Cash Liabilities		387,108.79 C
Reserve for Receivables		147,182.73
Fund Balance		46,558.35
	580,849.87	580,849.87

(Do not crowd - add additional sheets)

Not Applicable

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

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

SCHEDULE OF WATER / SEWER UTILITY BUDGET - 2014

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated 01	28,934.86	28,934.86	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02		-	-
Rents - Water	735,855.30	746,749.41	10,894.11
Rents - Sewer	1,373,519.35	1,366,298.81	(7,220.54)
			-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	xxxxxxx	xxxxxxx	xxxxxxx
		-	-
		-	-
Subtotal	2,138,309.51	2,141,983.08	3,673.57
Deficit (General Budget) ** 07			
08	2,138,309.51	2,141,983.08	3,673.57

**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:	xxxxxxx
Adopted Budget	2,138,309.51
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	2,138,309.51
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	2,138,309.51
Deduct Expenditures:	
Paid or Charged	2,024,046.83
Reserved	114,262.68
Surplus (General Budget) **	
Total Expenditures	2,138,309.51
Unexpended Balance Canceled (See Footnote)	-

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE; UNEXPENDED BALANCES CANCELED

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

STATEMENT OF 2014 OPERATIONS

WATER / SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 WATER / SEWER Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

Not Applicable

SECTION 1:

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled*		
Total Revenue Realized		
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget)**		
Balance of "Results of 2014 Operation"		
Remainder = ("Excess in Operations" - Sheet 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 Water / Sewer Utility for 2013:

2013 Appropriation Reserves Canceled in 2014	7,518.87	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		7,518.87

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

RESULTS OF 2014 OPERATIONS - WATER / SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	3,673.57
Unexpended Balances of Appropriations	xxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	34,504.67
Unexpended Balances of 2013 Appropriation Reserves *	xxxxxxxxx	7,518.87
Cancelled Accounts Payable		1,003.80
Deficit in Anticipated Revenue		xxxxxxxxx
Refund of Prior Year Revenue	4,429.63	xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus	42,271.28	xxxxxxxxx
* See restriction in amount on Sheet 59, SECTION 2	46,700.91	46,700.91

OPERATING SURPLUS - WATER / SEWER UTILITY

	Debit	Credit
Balance January 1, 2014	xxxxxxxxx	33,497.99
Excess in Results of 2014 Operations	xxxxxxxxx	42,271.28
Amount Appropriated in 2014 Budget - Cash	28,934.86	xxxxxxxxx
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services	-	xxxxxxxxx
Prior Period Adjustment	276.06	
Balance December 31, 2014	46,558.35	xxxxxxxxx
	75,769.27	75,769.27

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

Cash and Change Fund		268,653.39
Interfund Accounts Receivable		13.75
Prepaid Expenses		165,000.00
Subtotal		433,667.14
Deduct Cash Liabilities Marked with "C" on Trial Balance		387,108.79
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		46,558.35
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.		
* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would be also pledged to cash liabilities.		46,558.35

SCHEDULE OF WATER / SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013		<u>165,065.69</u>
Increased by:		
Water/Sewer Rents Levied		<u>2,122,370.87</u>
Decreased by:		
Collections	<u>2,046,084.98</u>	
Overpayments and Prepayments Applied	<u>66,963.24</u>	
Transfer to Water/Sewer Liens	<u>1,587.42</u>	
Cancelled	<u>27,205.61</u>	
		<u>2,141,841.25</u>
Balance December 31, 2014		<u>145,595.31</u>

SCHEDULE OF WATER / SEWER UTILITY LIENS

Balance December 31, 2013		<u> </u>
Increased by:		
Transfers from Accounts Receivable	<u>1,587.42</u>	
Penalties and Costs	<u> </u>	
Other	<u> </u>	
		<u> </u>
Decreased by:		
Collections	<u> </u>	
Other	<u> </u>	
		<u> </u>
Balance December 31, 2014		<u>1,587.42</u>

Not Applicable

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER / SEWER UTILITY FUND

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

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

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

Not Applicable

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

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

Not Applicable

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

Not Applicable

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

	Debt	Credit	2015 Debt Service
Outstanding January 1, 2014	xxxxxxxx		
Issued	xxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2014		xxxxxxx	
2015 Bond Maturities - Assessment Bonds			\$
2015 Interest on Bonds*		\$	
WATER / SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2014	xxxxxxx	5,567,793.80	
Issued	xxxxxxx		
Paid	314,545.43	xxxxxxx	
Outstanding, December 31, 2014	5,253,248.37	xxxxxxxx	
	5,567,793.80	5,567,793.80	
2015 Bond Maturities - Capital Bonds			\$ 331,295.60
2015 Interest on Bonds*		\$ 273,113.40	

INTEREST ON BONDS - WATER / SEWER UTILITY BUDGET

2015 Interest on Bonds (*Items)	\$ 273,113.40	
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 89,904.71	
Subtotal	\$ 183,208.69	
Add: Interest to be Accrued as of 12/31/15	\$ 89,904.71	
Required Appropriation 2015		\$ 273,113.40

Not Applicable

LIST OF BONDS ISSUED DURING 2014

Purpose	2014 Maturity	Amount Issued	Date of Issue	Interest Rate

Not Applicable

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

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

WATER / SEWER UTILITY NJ ENVIRONMENTAL INFRASTRUCTURE LOANS

Outstanding January 1, 2014	XXXXXXX	1,138,784.58	
Issued	XXXXXXX		
Paid	91,701.26	XXXXXXX	
Outstanding, December 31, 2014	1,047,083.32	XXXXXXXXXX	
	1,138,784.58	1,138,784.58	
2015 Loan Maturities - Capital Loans			\$ 98,461.93
2015 Interest on Loans*		\$ 156,589.72	

INTEREST ON LOANS - WATER / SEWER UTILITY BUDGET

2015 Interest on Loans (*Items)	\$ 156,589.72	
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 10,822.92	
Subtotal	\$ 145,766.80	
Add: Interest to be Accrued as of 12/31/15	\$ 10,822.92	
Required Appropriation 2015	\$ 156,589.72	

Not Applicable

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR WATER / SEWER 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. Improvements to the Sewer Utility System	500,000.00	12/06/13	450,000.00	12/04/15	0.87%	50,000.00	3,904.13	12/04/15
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Totals	500,000.00		450,000.00			50,000.00	3,904.13	

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 - WATER / SEWER UTILITY BUDGET	
2015 Interest on Notes	\$ 3,904.13
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$ 17.36
Subtotal	\$ 3,886.77
Add: Interest to be Accrued as of 12/31/2015	\$ 17.36
Required Appropriation - 2015	\$ 3,904.13

(Do not crowd - add additional sheets)

Not Applicable

DEBT SERVICE SCHEDULE FOR WATER / SEWER 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.								
Totals								

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".

(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
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
Total			

Sheet 65a

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2014		
	Funded	Unfunded					Funded	Unfunded	
Water System Improvement Project	4,426.63						4,426.63		
Water Lines - Phase I	1,337.90						1,337.90		
Replace Alarm - Main	9,041.56						9,041.56		
Acquire and Install Computers and Related Equipment	928.16						928.16		
Anchor Avenue Project	7,898.64						7,898.64		
Water System Improvement Projects	11,241.89						11,241.89		
Various Water Systems Improvements	91,000.00						91,000.00		
Acquire Two Wellhead Shelters	3,188.92						3,188.92		
Purchase Utility Truck		7,000.00						7,000.00	
Acquisition of Equipment for Stormwater Regulation Compliance	10,363.84						10,363.84		
Various Water/Sewer Capital Projects	28,479.56						28,479.56		
Replacement of Water Mains			1,260,000.00		19,972.19			1,240,027.81	
Replacement of Sewer Mains			1,985,000.00		29,351.57			1,955,648.43	
Repainting of Water Tank			1,280,000.00		9,278.86			1,270,721.14	
Total	70000-	167,907.10	7,000.00	4,525,000.00	-	58,602.62	-	167,907.10	4,473,397.38

Sheet 66

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

WATER / SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2014	xxxxxxx	105,989.26
Received from 2014 Budget Appropriation *	xxxxxxx	
Received from General Capital Fund	xxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxx	xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
		xxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxx
		xxxxxxx
Balance December 31, 2014	105,989.26	xxxxxxx
	105,989.26	105,989.26

Not Applicable

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

	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.

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
Replacement of Water Mains	1,260,000.00	1,260,000.00		
Replacement of Sewer Mains	1,985,000.00	1,985,000.00		
Repainting of Water Tank	1,280,000.00	1,280,000.00		
Total	4,525,000.00	4,525,000.00		

WATER / SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

	Debit	Credit
Balance January 1, 2014	xxxxxxxxx	264.43
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Premium on Sale of Notes		
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2014 Budget Revenue		xxxxxxxxx
Balance December 31, 2014	264.43	xxxxxxxxx
	264.43	264.43

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
2.	Instructions and Certification
3.,3a. & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Funds
6, 6a & 6c.	Trial Balance - Trust Funds / Schedule of Trust Fund Deposits & Reserves
6b.	Municipal Public Defender Certification
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
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UTILITIES ONLY

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