

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

POPULATION LAST CENSUS 2,666
NET VALUATION TAXABLE 2014 190,257,141
MUNICODE 1711

**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 **Quinton** _____, County of **Salem** _____

**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 Michael J. Welding
Title Registered Municipal Accountant
Email mwelding@bowmanllp.com

(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, Diane Bowman, am the Chief Financial Officer, License # N-0788, of the Quinton Township of Quinton, County of Salem 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 PO Box 65, Quinton, NJ 08072
Phone Number (856) 935-2325
Fax Number (856) 935-6817
Email qntwpfinance@comcast.net

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 **Township** of **Quinton** 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, ~~(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 December 31, 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/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:

None

Certified by me

This _____ day of _____, 2015

Michael J. Welding
Registered Municipal Accountant

Bowman & Company LLP
(Firm Name)

6 N. Broad Street, Suite 201
(Address)

Woodbury, NJ 08096
(Address)

(856) 853-0440
(Phone Number)

mwelding@bowmanllp.com
(Email)

(856) 845-4128
(Fax Number)

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

The undersigned certifies that the municipality has compiled 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: Jeryl Goff

Signature: _____

Certificate #: 007482

Date: _____

**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. 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 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 a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2015.

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

Municipality: Township of Quinton

Chief Financial Officer: Diane Bowman

Signature: _____

Certificate #: N-0788

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-2292103

Fed I.D. #

Township of Quinton

Municipality

Salem

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2014

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>310,673.59</u>	\$ <u>16,509.75</u>	\$ _____

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

_____ Single Audit

_____ Program Specific Audit

 X 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 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 governments. 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 governments.

Signature Of Chief Financial Officer

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipality 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

Signature _____

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 \$ 189,585,935 .

SIGNATURE OF TAX ASSESSOR

Township of Quinton
MUNICIPALITY

Salem
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)**

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
Totals from Sheet 3	1,405,869.88	-
Cash Liabilities:		
Appropriation Reserves		90,863.79
Due to State of New Jersey - Senior Citizens & Veterans Deductions		8,758.02
Local District School Tax Payable		0.99
Regional School Tax Payable		-
Regional High School Tax Payable		-
County Taxes Payable		-
Due County for Added and Omitted Taxes		-
Special District Taxes Payable		-
State Library Aid (See Sheet 16)		-
Reserve for Encumbrances		42,563.38
Accounts Payable		3,200.00
Prepaid Taxes		46,152.66
Tax Overpayments		3,642.02
Due to Federal/State Grant Fund		45,790.97
Sub-total Cash Liabilities	C	240,971.83
Reserve for Receivables		814,293.78
School Taxes Deferred (Sheets 13& 14)		-
Fund Balance		350,604.27
Total	1,405,869.88	1,405,869.88

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Trust Other Fund		
Cash	338,714.65	
Deferred Charges	-	
Due to Current Fund		306.64
Reserves for Special Deposits:		
Sanitary Landfill Closure		36,667.74
Developers Escrow		31,458.56
Unemployment Compensation		39,537.76
Home Improvement		1,019.40
Sand and Gravel Maintenance Bond		4,242.21
Tax Title Lien Premiums		16,500.00
Warren Performance and Maintenance Bond		6,074.47
Warren Landmining Bond		145,695.47
Grimson Inspection Fees		5,016.31
Payroll Deductions Payable		
Tax Title Lien Redemptions		47,196.07
Corbett Aggregates Maintenance Bond		5,000.02
Sub-total	338,714.65	338,714.65

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

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

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

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, N.J. 08625)

Amount in excess of the amount expended: 3 - (1 +2) = \$ _____ NONE

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: _____ Diane Bowman

Signature: _____

Certificate #: _____ N-0788

Date: _____

Schedule of Trust Fund Reserves

	Amount Dec. 31, 2013 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2014
1. <u>Sanitary Landfill Closure</u>	\$ 36,489.31	\$ 178.43		\$ 36,667.74
2. <u>Developers Escrow</u>	31,280.35	13,078.85	\$12,900.64	31,458.56
3. <u>Unemployment Compensation</u>	38,680.39	857.37		39,537.76
4. <u>Payroll Deductions Payable</u>	-	72,577.73	72,577.73	-
5. <u>Home Improvement</u>	1,017.85	1.55		1,019.40
6. <u>Tax Title Lien Premium</u>	5,300.00	13,300.00	2,100.00	16,500.00
7. <u>Tax Title Lien Redemptions</u>	6,101.55	184,800.15	143,705.63	47,196.07
8. <u>Sand and Gravel Maintenance Bond</u>	5,009.94	7.14	774.87	4,242.21
9. <u>Warren Performance Bond</u>	1,718.94	8,276.84	3,921.31	6,074.47
10. <u>Warren Landmining Bond</u>	145,477.11	218.36		145,695.47
11. <u>Corbett Aggregates Maintenance Bond</u>	-	5,000.02		5,000.02
12. <u>Grimson Inspection Fees Escrow</u>	5,008.77	7.54		5,016.31
13. _____				-
14. _____				-
15. _____				-
16. _____				-
17. _____				-
18. _____				-
19. _____				-
20. _____				-
21. _____				-
22. _____				-
23. _____				-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
Totals:	\$ 276,084.21	298,303.98	235,980.18	\$ 338,408.01

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:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
Total	-	-	-	-	-	-	-	-

Sheet 7

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	488,086.26	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	488,086.26
Cash	320,113.35	
Deferred Charges	-	
Deferred Charges to Future Taxation - Unfunded	627,086.26	
Grants Receivable	128,086.26	
Reserve for Grants Receivable		128,086.26
Due to Current Fund		9,412.61
Reserve for Sanitary Landfill Closure Costs		88,300.00
Reserve for Payment of Debt		40,588.75
General Capital Bonds		-
Assessment Serial Bonds		-
Bond Anticipation Notes		139,000.00
Assessment Notes		-
Loans Payable		-
Loans Payable		-
Improvement Authorizations - Funded		43,466.28
Improvement Authorizations - Unfunded		408,219.88
Capital Improvement Fund		213,758.54
Down Payments on Improvements		-
Capital Surplus		4,453.55
Total	1,563,372.13	1,563,372.13

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	73,638.94	745,580.93	227,643.77	591,576.10
Trust - Assessment				-
Trust - Dog License		2,977.07	810.80	2,166.27
Trust - Other	27,040.45	343,416.05	31,741.85	338,714.65
Capital - General		320,113.35		320,113.35
Utility Operating				-
Utility Capital				-
Sewer Utility Operating	1,803.36	230,120.09	1,004.44	230,919.01
Sewer Utility Capital		35,890.19		35,890.19
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund				-
Municipal Open Space Trust Fund				-
Sewer Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	102,482.75	1,678,097.68	261,200.86	1,519,379.57

* - Include Deposits In Transit

** - Be sure to include a Public Assistance 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 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2014.

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

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

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

Signature: _____

Title: Registered Municipal Accountant

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Fulton Bank:	
General Capital	320,113.35
Current Fund	334,100.78
Tax Collector	158,634.24
Animal Control Trust	2,685.25
Dog Registrar	291.82
Sewer Collector	12,993.08
Sewer Operating	217,127.01
Sewer Capital	35,890.19
Developers Escrow	34,473.25
Unemployment Compensation	39,388.14
Payroll	26,154.41
Home Improvement	1,019.40
Tax Title Lien Premium	16,481.09
Tax Title Lien Redemption	20,175.97
Sand and Gravel Maintenance Bond	4,500.34
Warren Landmining Inspection Fees Bond	8,843.91
Warren Performance and Maintenance Bond	145,695.47
Grimson Inspection Fees	5,016.31
Corbett Aggregates Maintenance Bond	5,000.02
Harvest Bank:	
Certificate of Deposit - Current Fund	252,845.91
Certificate of Deposit - Sanitary Landfill Closure	36,667.74
Total	1,678,097.68

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.

TOWNSHIP OF QUINTON
FEDERAL AND STATE GRANT FUND
 Statement of Federal and State Grants Receivable
 For the Year Ended December 31, 2014

<u>Program</u>	Balance Dec. 31, 2013	Anticipated as Revenue	Received	Canceled	Balance Dec. 31, 2014
Federal Grants:					
Small Cities Grant	\$ 107,572.16				\$ 107,572.16
US Dept. of Transportation - Highway Planning and Const. NJ DOT Improvements to Waterworks Rd.	18,450.00				18,450.00
Total Federal Grants	126,022.16	-	-	-	126,022.16
State Grants:					
Clean Communities Program	134.29	\$ 6,949.18	\$ 6,949.18	\$ 134.29	-
EMO-EOC Renovation Project	10,941.61				10,941.61
Municipal Alliance on Alcoholism and Drug Abuse		1,951.50	1,951.50		
Total State Grants	11,075.90	8,900.68	8,900.68	134.29	10,941.61
Other Grants:					
JIF Safety Award		1,755.00	1,755.00		-
Total Other Grants	-	1,755.00	1,755.00	-	-
Total All Grants	\$ 137,098.06	\$ 10,655.68	\$ 10,655.68	\$ 134.29	\$ 136,963.77
Anticipated in Budget		\$ 1,951.50			
Anticipated by 40A:4-87		8,704.18			
		\$ 10,655.68			

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Liquidation of Prior Year Encumbrances	Expended	Encumbered		Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
								-
								-
								-
								-
								-
See Sheet 11a	167,350.09	5,480.62	8,704.18	6,529.22	10,510.30	6,749.45		170,804.36
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total	167,350.09	5,480.62	8,704.18	6,529.22	10,510.30	6,749.45	-	170,804.36

Sheet 11

TOWNSHIP OF QUINTON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants -- Appropriated
For the Year Ended December 31, 2014

<u>Program</u>	Balance Dec. 31, 2013	Transferred from 2014 Budget Appropriation	Liquidation of Prior Year Encumbrances	Paid or Charged	Balance Dec. 31, 2014
Federal Grants:					
Small Cities Grant	\$ 129,653.83				\$ 129,653.83
Total Federal Grants	129,653.83	\$ -	\$ -	\$ -	129,653.83
State Grants:					
Clean Communities Program	14,148.79	6,949.18	6,499.10	\$ 13,448.28	14,148.79
Municipal Alliance on Alcoholism and Drug Abuse					
State Share	56.70	1,951.50		2,004.13	4.07
Local Share	1,123.43	487.87	30.12	1,057.34	584.08
Recycling Tonnage Grant	11,872.15	3,041.25		-	14,913.40
EMO-EOC Renovation Project	10,495.19			-	10,495.19
Total State Grants	37,696.26	12,429.80	6,529.22	16,509.75	40,145.53
Other Grants:					
JIF Safety Grant	-	1,755.00		750.00	1,005.00
Total Other Grants	-	1,755.00	-	750.00	1,005.00
Total All Grants	\$ 167,350.09	\$ 14,184.80	\$ 6,529.22	\$ 17,259.75	\$ 170,804.36
Budget Appropriation		\$ 5,480.62			
Appropriated by 40A:4-87		8,704.18			
Disbursements				\$ 10,510.30	
Reserve for Encumbrances				6,749.45	
		\$ 14,184.80		\$ 17,259.75	

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Receipts				Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
								-
								-
								-
Municipal Alliance Grant				2,203.03				2,203.03
								-
Recycling Tonnage Grant	3,041.25	3,041.25		2,997.90				2,997.90
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	3,041.25	3,041.25	-	5,200.93	-	-	-	5,200.93

Sheet 12

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	1.48
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXX	2,526,650.00
Paid	2,526,650.49	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	0.99	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004-00	-	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	2,526,651.48	2,526,651.48

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2014 85045-00	XXXXXXXXXX	
2014 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2014 85046-00	-	XXXXXXXXXX
	-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	
2014 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	1,846,478.15
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	38,989.34
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	3,465.68
Paid	1,888,933.17	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	-	XXXXXXXXXX
	1,888,933.17	1,888,933.17

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2014 80003-06	XXXXXXXXXX	
2014 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2014 Levy 80003-07	XXXXXXXXXX	-
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2014 80003-09	-	
	-	-

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	
State Library Aid Received in 2014	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2014	80004-10	-	
		-	-

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

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)

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

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-	319,597.00	319,597.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	449,158.75	464,441.13	15,282.38
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	8,704.18	8,704.18	-
			-
Total Miscellaneous Revenue Anticipated 80103-	457,862.93	473,145.31	15,282.38
Receipts from Delinquent Taxes 80104-	135,000.00	157,563.68	22,563.68
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	459,954.25	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	459,954.25	492,397.36	32,443.11
	1,372,414.18	1,442,703.35	70,289.17

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	4,672,101.15
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	2,526,650.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	1,885,467.49	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	3,465.68	XXXXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	235,879.38
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	492,397.36	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	4,907,980.53	4,907,980.53

* 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	1,363,710.00
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	8,704.18
Appropriated for 2014 (Budget Statement Item 9)	80012-03	1,372,414.18
Appropriated for 2014 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	1,372,414.18
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	1,372,414.18
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	1,045,658.15
Paid or Charged - Reserve for Uncollected Taxes	80012-09	235,879.38
Reserved	80012-10	90,863.79
Total Expenditures	80012-11	1,372,401.32
Unexpended Balances Canceled (see footnote)	80012-12	12.86

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

RESULTS OF 2014 OPERATION

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-01	XXXXXXXXXX	15,282.38
Delinquent Tax Collections 80013-02	XXXXXXXXXX	22,563.68
	XXXXXXXXXX	
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	32,443.11
Unexpended Balances of 2014 Budget Appropriations 80013-04	XXXXXXXXXX	12.86
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	19,157.17
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	XXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves 80013-05	XXXXXXXXXX	112,445.70
Prior Years Interfunds Returned in 2014 80013-06	XXXXXXXXXX	
Cancelation of Accounts Payable	XXXXXXXXXX	200.00
	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2014 80013-07	-	XXXXXXXXXX
Balance December 31, 2014 80013-08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-09		XXXXXXXXXX
Delinquent Tax Collections 80013-10		XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes 80013-11		XXXXXXXXXX
Interfund Advances Originating in 2014 80013-12	10,570.75	XXXXXXXXXX
Prior Year Senior Citizen Deductions Disallowed	1,750.00	XXXXXXXXXX
Cancelation of Federal/State Grants Receivable	134.29	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21) 80013-14	189,649.86	XXXXXXXXXX
	202,104.90	202,104.90

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Interest on Investments	2,773.92
Cable Television Franchise Fee	12,133.17
Miscellaneous Clerk	28.35
Senior Citizen and Veterans' Deductions Administrative Fee	910.00
Safety Incentive Rebates	750.00
Miscellaneous	74.90
Tax Collector:	
Fees	1,873.27
Searches	130.00
Interest on Investments	483.56
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	19,157.17

SURPLUS - CURRENT FUND YEAR 2014

		Debit	Credit
1. Balance January 1, 2014	80014-01	XXXXXXXXXX	480,551.41
2.		XXXXXXXXXX	
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXX	189,649.86
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	319,597.00	XXXXXXXXXX
5. Amount Appropriated in the 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2014	80014-05	350,604.27	XXXXXXXXXX
		670,201.27	670,201.27

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

Cash	80014-06		591,576.10
Investments	80014-07		-
Sub Total			591,576.10
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		240,971.83
Cash Surplus	80014-09		350,604.27
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	-	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		350,604.27

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>4,872,486.04</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>8,918.87</u>
5a. Subtotal 2014 Levy			<u>4,881,404.91</u>
5b. Reductions due to tax appeals **			<u> </u>
5c. Total 2014 Tax Levy	82106-00		<u><u>4,881,404.91</u></u>
6 Transferred to Tax Title Liens	82107-00		<u>36,999.91</u>
7. Transferred to Foreclosed Property	82108-00		<u> </u>
8. Remitted, Abated or Canceled	82109-00		<u>9,242.19</u>
9. Discount Allowed	82110-00		<u> </u>
10. Collected in Cash: In 2013	82121-00		<u>55,532.35</u>
In 2014 *	82122-00		<u>4,571,568.80</u>
R.E.A.P. Revenue	82124-00		<u> </u>
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>45,000.00</u>
Total to Line 14	82111-00		<u><u>4,672,101.15</u></u>
11. Total Credits			<u><u>4,718,343.25</u></u>
12. Amount Outstanding December 31, 2014	83120-00		<u>163,061.66</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is	82112-00		<u>95.71%</u>

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>4,672,101.15</u>
Less: Reserve for Tax Appeals Pending			
State Division of Tax Appeals			<u> </u>
To Current Taxes Realized in Cash (Sheet 17)			<u>4,672,101.15</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 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. (N.J.S.A. 40A:4-41)

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	6,508.02
2. Sr. Citizens Deductions Per Tax Billings	15,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	31,250.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,500.00	XXXXXXXXXX
5.		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	2,750.00
8. Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXXXX	1,750.00
9. Received in Cash from State	XXXXXXXXXX	45,500.00
10.		
11.		
12. Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	8,758.02	XXXXXXXXXX
	56,508.02	56,508.02

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

Line 2	15,000.00
Line 3	31,250.00
Line 4	1,500.00
Sub-Total	47,750.00
Less: Line 7	2,750.00
To Item 10, Sheet 22	45,000.00

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	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)		XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
Balance December 31, 2014	-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX
	-	-

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

Signature of Tax Collector

License # _____
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-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		2,526,650.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		-
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		1,885,467.49
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		-
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		-
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by [] [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2014. ** May not be stated in an amount less than 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.
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space 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	-	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
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		

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2014		364,414.70	XXXXXXXXXX
A. Taxes	83102-00	152,692.62	XXXXXXXXXX
B. Tax Title Liens	83103-00	211,722.08	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX
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	1,750.00	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		3,942.99
B. Tax Title Liens - Transfers from Taxes	83107-00	3,942.99	XXXXXXXXXX
7. Balance Before Cash Payments			366,164.70
8. Totals		370,107.69	370,107.69
9. Balance Brought Down		366,164.70	XXXXXXXXXX
10. Collected:			157,563.68
A. Taxes	83116-00	150,491.43	XXXXXXXXXX
B. Tax Title Liens	83117-00	7,072.25	XXXXXXXXXX
11. Interest and Costs - 2014 Tax Sale	83118-00	608.55	XXXXXXXXXX
12. 2014 Taxes Transferred to Liens	83119-00	36,999.91	XXXXXXXXXX
13. 2014 Taxes	83123-00	163,061.66	XXXXXXXXXX
14. Balance December 31, 2014			409,271.14
A. Taxes	83121-00	163,069.86	XXXXXXXXXX
B. Tax Title Liens	83122-00	246,201.28	XXXXXXXXXX
15. Totals		566,834.82	566,834.82

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 43.03%

17. Item No. 14 multiplied by percentage shown above is 176,112.74 and represents the maximum amount that may be anticipated in 2015. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2014	84101-00	378,000.00	XXXXXXXXXX
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	XXXXXXXXXX	378,000.00
		378,000.00	378,000.00

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) -

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit <u>Report</u>	Amount in 2014 <u>Budget</u>	Amount Resulting from 2014	Balance as at <u>Dec. 31, 2014</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<u>Sub-total Current Fund</u>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

*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

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

JUDGEMENTS 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. _____	_____	_____	\$ _____	_____

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	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-
					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:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
 N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES**

Sheet 30

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		-	-	-	-	-	-
					80027-00	80028-00	

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

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

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
Outstanding December 31, 2014	80033-04	-	XXXXXXXXXX	
		-	-	
2015 Bond Maturities - General Capital Bonds			80033-05	\$
2015 Interest on Bonds *		80033-06		
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2014	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2014	80033-10	-	XXXXXXXXXX	
		-	-	
2015 Bond Maturities - Assessment Bonds			80033-11	\$
2015 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ -

LIST OF BONDS ISSUED DURING 2014

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

80033-14 80033-15

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

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding December 31, 2014	80033-04	-	XXXXXXXX	
		-	-	
2015 Loan Maturities			80033-05	\$
2015 Interest on Loans			80033-06	\$
Total 2015 Debt Service for	Loan		80033-13	\$ -

LOAN

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

LIST OF LOANS ISSUED DURING 2014

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

80033-14

80033-15

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding December 31, 2014	80034-03	-	XXXXXXXX	
		-	-	
2015 Bond Maturities - Term Bonds	80034-04	\$		
2015 Interest on Bonds *	80034-05	\$		
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2014	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding December 31, 2014	80034-09	-	XXXXXXXX	
		-	-	
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 -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-	\$ _____	\$ _____
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 **	
Ord. 11-06 - Various Capital Equipment	199,466.00	12/15/2011	139,000.00	12/4/2015	0.99%		1,376.10	12/4/2015
Total	199,466.00		139,000.00			-	1,376.10	

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 I School Notes should be separately listed and totaled.

Memo: Refunding Bond Anticipation 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 **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

Sheet 34

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

80051-01

80051-02

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Total	-	-	-

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		Expended	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
See Sheet 35a	46,776.28	378,893.47	410,000.00		383,983.59		43,466.28	408,219.88
	46,776.28	378,893.47	410,000.00	-	383,983.59	-	43,466.28	408,219.88

Sheet 35

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

TOWNSHIP OF QUINTON
GENERAL CAPITAL FUND
 Statement of Improvement Authorizations
 For the Year Ended December 31, 2014

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance December 31, 2013		2014 Authorizations	Paid or Charged	Balance December 31, 2014	
				Funded	Unfunded			Funded	Unfunded
90-01	Sanitary Landfill Site Closure	01/18/90	\$ 380,000.00	\$ 20,000.00	\$ 360,000.00			\$ 20,000.00	\$ 360,000.00
11-06	Purchase of Various Capital Equipment and Improvements to Waterworks Road	06/01/11	302,000.00		18,893.47				18,893.47
12-07	Resurface Hogate Blvd.	12/05/12	35,000.00	6,630.61				6,630.61	
13-04	Improvements to the Municipal Building	07/03/13	20,000.00	20,000.00			\$ 3,310.00	16,690.00	
13-05	Resurface Hummel Road	08/07/13	35,000.00	145.67				145.67	
14-08	Resurface Cool Run Road	04/16/14	340,000.00			\$ 340,000.00	310,673.59		29,326.41
14-11	Municipal Garage Drainage	08/06/14	70,000.00			70,000.00	70,000.00	-	
				<u>\$ 46,776.28</u>	<u>\$ 378,893.47</u>	<u>\$ 410,000.00</u>	<u>\$ 383,983.59</u>	<u>\$ 43,466.28</u>	<u>\$ 408,219.88</u>
Capital Improvement Fund						\$ 110,000.00			
Deferred Charges to Future Taxation - Unfunded						300,000.00			
Cash Disbursements							\$ 383,983.59		
						<u>\$ 410,000.00</u>	<u>\$ 383,983.59</u>		

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
2014-08: Resurface Cool Run Rd.	340,000.00	300,000.00	40,000.00	40,000.00
2014-11: Municipal Garage Drainage	70,000.00		70,000.00	70,000.00
Total 80032-00	410,000.00	300,000.00	110,000.00	110,000.00

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	XXXXXXXXXX	4,453.55
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2014	80029-04	4,453.55	XXXXXXXXXX
		4,453.55	4,453.55

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 2015 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 \$ 4,881,404.91
- 2. Amount of Item 1 Collected in 2014 (*) \$ 4,672,101.15
- 3. Seventy (70) percent of Item 1 \$ 3,416,983.44

(*) 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 \$ _____
- 2. 4% of 2013 Tax Levy for all purposes:
Levy - - _____ = \$ _____ -
- 3. Cash Deficit 2014 \$ _____
- 4. 4% of 2014 Tax Levy for all purposes:
Levy - - 4,881,404.91 = \$ 195,256.20

E.

<u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ _____ -	\$ _____ -
3. Amounts due Special Districts	\$ _____	\$ _____ -	\$ _____ -
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>0.99</u>	\$ <u>0.99</u>

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

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

POST CLOSING

TRIAL BALANCE SEWER UTILITY FUND

AS AT DECEMBER 31, 2014

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
SEWER UTILITY OPERATING FUND		
Cash	230,919.01	
Investments		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	63,517.30	
Liens Receivable	4,805.78	
Deferred Charges (Sheet 62)	-	
Cash Liabilities:		
Appropriation Reserves		37,321.42
Accrued Interest on Bonds, Loans and Notes		34,397.07
Encumbrances Payable		35,246.82
Due to Current Fund		1,200.00
Due to Sewer Capital Fund		3,495.43
Sewer Rent Overpayments		1,004.16
Sub-total Cash Liabilities	C	112,664.90
Reserve for Consumer Accounts and Lien Receivable		68,323.08
Fund Balance		118,254.11
Total Operating Fund	299,242.09	299,242.09

(Do not crowd - add additional sheets)

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

POST CLOSING

TRIAL BALANCE SEWER UTILITY FUND

AS AT DECEMBER 31, 2014

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
SEWER UTILITY CAPITAL FUND		
Cash	35,890.19	
Investments		
Deferred Charges (Sheet 62)	-	
Due from Sewer Operating Fund	3,495.43	
Fixed Capital	5,164,274.38	
Fixed Capital Authorized and Uncompleted	30,725.62	
Reserve for Amortization		3,248,576.09
Bond Anticipation Notes Payable		45,000.00
Loans Payable		1,703,220.90
Loans Payable		-
Serial Bonds Payable		198,203.01
Improvement Authorizations:		
Funded		35,885.62
Unfunded		-
Capital Improvement Fund		3,500.00
Capital Surplus		-
Estimated Proceeds Bonds and Notes		XXXXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXXXX	
Total Capital Fund	5,234,385.62	5,234,385.62

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

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

Title of Account	Debit	Credit
Cash	-	
Assessment Notes		-
Assessment Serial Bonds		-
Fund Balance		-
	-	-

(Do not crowd - add additional sheets)

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

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

Sheet 57

SCHEDULE OF SEWER UTILITY BUDGET - 2014

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	100,430.00	100,430.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			-
			-
Sewer Service Rents	325,000.00	322,959.32	(2,040.68)
			-
			-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
			-
Subtotal	425,430.00	423,389.32	(2,040.68)
Deficit (General Budget) ** _____ 07			
_____ 08	425,430.00	423,389.32	(2,040.68)

**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:	XXXXXX
Adopted Budget	425,430.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	425,430.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	425,430.00
Deduct Expenditures:	
Paid or Charged	387,458.80
Reserved	37,321.42
Surplus (General Budget) **	
Total Expenditures	424,780.22
Unexpended Balance Canceled (See Footnote)	649.78

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 "Over expenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2014 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 SEWER Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
 Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	423,389.32	
Miscellaneous Revenue Not Anticipated	12,014.61	
2013 Appropriation Reserves Canceled * (Excess Revenue Realized)	1,752.24	
Total Revenue Realized		437,156.17
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	387,458.80	
Reserved	37,321.42	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	424,780.22	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		424,780.22
Excess		12,375.95
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2014 Operation ("Excess in Operations" - Sheet 60)	12,375.95	
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of 2014 Operation ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

SECTION 2:

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

2013 Appropriation Reserves Canceled in 2014	1,752.24	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		1,752.24

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

RESULTS OF 2014 OPERATIONS

SEWER

UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	
Unexpended Balances of Appropriations	XXXXXX	649.78
Miscellaneous Revenue Not Anticipated	XXXXXX	12,014.61
Unexpended Balances of 2013 Appropriation Reserves*	XXXXXX	1,752.24
Deficit in Anticipated Revenue	2,040.68	XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	12,375.95	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	14,416.63	14,416.63

OPERATING SURPLUS -

SEWER

UTILITY

	Debit	Credit
Balance January 1, 2014	XXXXXX	206,308.16
Excess in Results of 2014 Operations	XXXXXX	12,375.95
Amount Appropriated in 2014 Budget - Cash	100,430.00	XXXXXX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2014	118,254.11	XXXXXX
	218,684.11	218,684.11

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

Cash		230,919.01
Investments		-
Interfund Accounts Receivable		
Subtotal		230,919.01
Deduct Cash Liabilities Marked with "C" on Trial Balance		112,664.90
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		118,254.11
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET		118,254.11

* 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 \$ 44,861.08

Increased by:

SEWER Rents Levied \$ 342,607.54

Decreased by:

Collections \$ 321,348.02

Overpayments applied \$ 1,611.30

Transfer to Sewer Liens \$ 992.00

Other \$ _____

\$ 323,951.32

Balance December 31, 2014 \$ 63,517.30

SCHEDULE OF SEWER LIENS

Balance December 31, 2013 \$ 3,813.78

Increased by:

Transfers from Accounts Receivable \$ 992.00

Penalties and Costs \$ _____

Other \$ _____

\$ 992.00

Decreased by:

Collections \$ _____

Other \$ _____

\$ -

Balance December 31, 2014 \$ 4,805.78

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

SEWER UTILITY FUND

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

<u>Caused by</u>	Amount Dec. 31, 2013 per Audit <u>Report</u>	Amount in 2014 <u>Budget</u>	Amount Resulting from 2014	Balance as at <u>Dec. 31, 2014</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. <u>Deficit in Operations</u>	\$ _____	\$ _____	\$ _____ -	\$ _____ -
<u>Total Operating</u>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<u>Total Capital</u>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

*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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2014	-	XXXXXX	
	-	-	
2015 Bond Maturities - Assessment Bonds			\$
2015 Interest on Bonds *			
SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2014	XXXXXX	231,608.27	
Issued	XXXXXX		
Paid	33,405.26	XXXXXX	
Outstanding December 31, 2014	198,203.01	XXXXXX	
	231,608.27	231,608.27	
2015 Bond Maturities - Capital Bonds			\$ 35,329.40
2015 Interest on Bonds *		11,416.49	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2015 Interest on Bonds (*Items)	11,416.49	
Less: Interest Accrued to 12/31/2014 (Trial Balance)	10,447.00	
Subtotal	969.49	
Add: Interest to be Accrued as of 12/31/2015	8,585.00	
Required Appropriation 2015		\$ 9,554.49

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

SEWER UTILITY LOAN

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXX	1,724,744.87	
Issued	XXXXXX		
Paid	21,523.97	XXXXXX	
Outstanding December 31, 2014	1,703,220.90	XXXXXX	
	1,724,744.87	1,724,744.87	
2015 Loan Maturities		\$	22,388.25
2015 Interest on Loans *		\$ 67,907.75	

	SEWER	UTILITY LOAN	
Outstanding January 1, 2014	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2014	-	XXXXXX	
	-	-	
2015 Loan Maturities			\$
2015 Interest on Loans *			\$

INTEREST ON LOANS - SEWER UTILITY BUDGET

2015 Interest on Loans (*Items)	\$	67,907.75
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$	23,922.00
Subtotal	\$	43,985.75
Add: Interest to be Accrued as of 12/31/2015	\$	23,655.00
Required Appropriation 2015	\$	67,640.75

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

Sheet 64

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 **	
Ord. 11-02S - Improvements to								
Sanitary Sewer System at								
Weldon Court	45,000.00	5/4/2012	45,000.00	12/4/2015	0.99%		445.50	12/4/2015
			45,000.00			-	445.50	

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 -	UTILITY BUDGET
2015 Interest on Notes	\$ 445.50
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$ 28.07
Subtotal	\$ 417.43
Add: Interest to be Accrued as of 12/31/2015	\$ 31.01
Required Appropriation - 2015	\$ 448.44

(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 CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Total	-	-	-

Sheet 65a

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

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
Ord. 99-04/04-06/07-09 - Construction of a								
Sanitary Sewer System, as Amended	35,885.62						35,885.62	
Total	70000-	35,885.62	-	-	-	-	35,885.62	-

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	XXXXXX	2,500.00
Received from 2014 Budget Appropriation *	XXXXXX	1,000.00
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2014	3,500.00	XXXXXX
	3,500.00	3,500.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SEWER UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2014

AND

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

UTILITIES ONLY

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

SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2014

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

**INSTRUCTIONS IN PREPARATION OF
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 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 filed in should be marked "Not Applicable".

INDEX

1 & 1a, 1b, 1c	Certification and Affidavit
1d	Report of Federal & State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance--Current Fund
4.	Trial Balance--Public Assistance Fund
5.	Trial Balance--Federal and State Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance--Capital Fund
9, 9a, 9b, 9c	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Tax
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2014 Operations--Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	"Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2011
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31, 31a	Summary Statement of Debt Service Requirements - Municipal
32.	Summary Statement of Debt Service Requirements - School - Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2014
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

UTILITIES ONLY

40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2014 Utility Operations
46 & 60.	Results of Operations, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments - Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a. & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2014; Utility Capital Surplus