

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015  
(UNAUDITED)**

POPULATION LAST CENSUS 2,666  
NET VALUATION TAXABLE 2015 189,585,935  
MUNICODE 1711

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2016  
MUNICIPALITIES - FEBRUARY 10, 2016**

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 Henry J. Ludwigsen  
Title Registered Municipal Accountant  
Email hludwigsen@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 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, 2015, 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, 2015.

Signature \_\_\_\_\_  
Title Chief Financial Officer  
Address PO Box 65, Quinton, NJ 08072  
Phone Number (856) 935-2325  
Fax Number (856) 935-6817  
Email qntnwpfinance@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, 2015 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, 2015 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:**

N/A

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**Henry J. Ludwigen**  
Registered Municipal Accountant

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**Bowman & Company LLP**  
(Firm Name)

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**6 N. Broad Street, Suite 201**  
(Address)

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**Woodbury, NJ 08096**  
(Address)

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**(856) 853-0440**  
(Phone Number)

---

**hludwigen@bowmanllp.com**  
(Email)

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**(856) 435-0440**  
(Fax Number)

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2016

**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 2015 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 2016.

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, 2015

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ _____	\$ <u>211,085.11</u>	\$ _____

Type of Audit required by OMB Uniform Guidance and N.J. Circular 15-08-OMB:

\_\_\_\_\_ 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 Uniform Guidance and N.J. Circular 15-08 OMB.

The single audit threshold has been increased to \$750,000 beginning with fiscal year starting 1/1/2015.

(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 2015 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.

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2015

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 189,759,974 .

\_\_\_\_\_  
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

AS AT DECEMBER 31, 2015

Cash Liabilities Must be Subtotalled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
Cash	707,087.08	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions		
<b>Receivables with Full Reserves:</b>		
Delinquent Taxes	170,976.03	
Tax Title Liens	275,059.36	
Property Acquired by Taxes	378,000.00	
Contract Sales Receivable	-	
Mortgage Sales Receivable	-	
Revenue Accounts Receivable		
Due from General Capital Fund	48.21	
Due from Animal Control Fund	4.39	
Due from Trust Other Fund	288.88	
<b>Sub-total Receivables with Full Reserves</b>	<b>824,376.87</b>	
Deferred Charges (Sheets 28, 29 & 30)	-	
Deferred School Taxes (Sheets 13 & 14)	-	
<b>Sub-total</b>	<b>1,531,463.95</b>	-

(Do not crowd - add additional sheets)





# POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2\*  
AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Cash Public Assistance #1	-	
Cash Public Assistance #2	-	
<b>Total</b>	-	-

(Do not crowd - add additional sheets)

\* To be prepared in compliance with Department of Human Services Municipal Audit Guide,  
Public Welfare, General Assistance Program.

# POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Cash	-	
Federal and State Grants Receivable	125,857.03	
Due from Current Fund	58,492.81	
Appropriated Reserves for Federal and State Grants		177,793.74
Unappropriated Reserves for Federal and State Grants		-
Reserve for Encumbrances		6,556.10
<b>Total</b>	<b>184,349.84</b>	<b>184,349.84</b>

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
<b>Trust Assessment Fund</b>		
Cash	-	
Deferred Charges	-	
Assessment Bonds		-
Assessment Notes		-
Fund Balance		-
<b>Total Trust Assessment Fund</b>	-	-
<b>Animal Control Fund</b>		
Cash	102.26	
Deferred Charges	-	
Due to State of New Jersey		
Due Current Fund		4.39
Reserve for Animal Control Fund Expenditures		97.87
<b>Total Animal Control Fund</b>	102.26	102.26

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
<b>Trust Other Fund</b>		
Cash	406,686.72	
Deferred Charges	-	
Due Current Fund		288.88
Reserves for Special Deposits:		
Sanitary Landfill Closure		36,888.41
Developers Escrow		29,177.21
Unemployment Compensation		40,364.39
Home Improvement		1,020.95
Sand and Gravel Maintenance Bond		5,007.19
Tax Title Lien Premiums		11,600.00
Warren Performance and Maintenance Bond		5,266.13
Warren Landmining Bond		267,049.21
Grimson Inspection Fees		5,023.85
Payroll Deductions Payable		-
Tax Title Lien Redemptions		-
Corbett Aggregates Maintenance Bond		5,000.50
<b>Sub-total</b>	406,686.72	406,686.72

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
<b>Trust Other Fund (Cont'd)</b>		
<b>Totals from Sheet 6i</b>	406,686.72	406,686.72
<b>Total Trust Other Fund</b>	406,686.72	406,686.72

(Do not crowd - add additional sheets)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014: .....	(1)	\$	
		x	25%
	(2)	\$	-

Municipal Public Defender Trust Cash Balance December 31, 2015: ..... (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

<u>Purpose</u>	Amount Dec. 31, 2014 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2015
1. <u>Sanitary Landfill Closure</u>	\$ 36,667.74	\$ 220.67	\$ -	\$ 36,888.41
2. <u>Developers Escrow</u>	31,458.56	16,553.31	18,834.66	29,177.21
3. <u>Unemployment Compensation</u>	39,537.76	826.63		40,364.39
4. <u>Payroll Deductions Payable</u>	-	338,124.84	338,124.84	-
5. <u>Home Improvement</u>	1,019.40	1.55		1,020.95
6. <u>Tax Title Lien Premium</u>	16,500.00	16,400.00	21,300.00	11,600.00
7. <u>Tax Title Lien Redemptions</u>	47,196.07	112,929.97	160,126.04	-
8. <u>Sand and Gravel Maintenance Bond</u>	4,242.21	764.98		5,007.19
9. <u>Warren Performance Bond</u>	6,074.47	8.54	816.88	5,266.13
10. <u>Warren Landmining Bond</u>	145,695.47	121,353.74		267,049.21
11. <u>Corbett Aggregates Maintenance Bond</u>	5,000.02	0.48		5,000.50
12. <u>Grimson Inspection Fees Escrow</u>	5,016.31	7.54		5,023.85
13. _____				-
14. _____				-
15. _____				-
16. _____				-
17. _____				-
18. _____				-
19. _____				-
20. _____				-
21. _____				-
22. _____				-
23. _____				-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
<b>Totals:</b>	\$ 338,408.01	607,192.25	539,202.42	\$ 406,397.84



# 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, 2014	RECEIPTS					Disbursements	Balance Dec. 31, 2015
		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
								-
								-
								-
<b>Total</b>	-	-	-	-	-	-	-	-

Sheet 7

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	360,000.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	360,000.00
Cash	312,343.74	
Deferred Charges	-	
Deferred Charges to Future Taxation - Unfunded	450,000.00	
Grants Receivable	121,086.84	
Due Current Fund		48.21
Reserve for Sanitary Landfill Closure Costs		88,400.00
Reserve for Payment of Debt		40,588.75
General Capital Bonds		-
Assessment Serial Bonds		-
Bond Anticipation Notes		90,000.00
Assessment Notes		-
Loans Payable		-
Loans Payable		-
Improvement Authorizations - Funded		97,188.06
Improvement Authorizations - Unfunded		378,893.47
Capital Improvement Fund		183,858.54
Down Payments on Improvements		-
Capital Surplus		4,453.55
<b>Total</b>	<b>1,243,430.58</b>	<b>1,243,430.58</b>

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2015

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	48,117.37	880,636.27	221,666.56	707,087.08
Trust - Assessment				-
Trust - Dog License		3,034.26	2,932.00	102.26
Trust - Other		434,346.36	27,659.64	406,686.72
Capital - General		468,089.68	155,745.94	312,343.74
Utility Operating				-
Utility Capital				-
Sewer Utility Operating	1,883.65	265,748.75	1,000.00	266,632.40
Sewer Utility Capital	1,000.00	39,381.11		40,381.11
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund				-
Municipal Open Space Trust Fund				-
Sewer Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total</b>	<b>51,001.02</b>	<b>2,091,236.43</b>	<b>409,004.14</b>	<b>1,733,233.31</b>

\* - 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, 2015.

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, 2015.

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, 2015(cont'd.)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

<b>Fulton Bank:</b>	
General Capital	468,089.68
Current Fund	441,582.69
Tax Collector	184,717.06
Animal Control Trust	3,034.26
Dog Registrar	-
Sewer Collector	10,774.46
Sewer Operating	254,974.29
Sewer Capital	39,381.11
Developers Escrow	29,181.04
Unemployment Compensation	40,364.39
Payroll	27,895.99
Home Improvement	1,020.95
Tax Title Lien Premium	11,609.28
Tax Title Lien Redemption	39.42
Sand and Gravel Maintenance Bond	5,007.19
Warren Landmining Inspection Fees Bond	5,266.13
Warren Performance and Maintenance Bond	267,049.21
Grimson Inspection Fees	5,023.85
Corbett Aggregates Maintenance Bond	5,000.50
<b>Harvest Bank:</b>	
Certificate of Deposit - Current Fund	254,336.52
Certificate of Deposit - Sanitary Landfill Closure	36,888.41
<b>Total</b>	<b>2,091,236.43</b>

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, 2015	2015 Budget Revenue Realized	Received	Canceled		Balance Dec. 31, 2015
Small Cities Grant	107,572.16		12,941.00			94,631.16
DOT Improvements to Waterworks Rd.	18,450.00					18,450.00
Clean Communitis Grant	134.29	8,442.84	8,442.84			134.29
EMO-EOC Renovation Project	10,941.61					10,941.61
Municipal Alliance on Alocoholism and Drug Abuse		3,903.00	2,203.03			1,699.97
Recycling Tonnage		2,997.90	2,997.90			-
JIF Safety Award		1,755.00	1,755.00			-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
<b>Totals</b>	137,098.06	17,098.74	28,339.77	-	-	125,857.03

Sheet 10

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Liquidation of Prior Year Encumbrances	Expended	Encumbered		Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Small Cities Grant	129,653.83							129,653.83
Clean Communities	14,148.79		8,442.84	6,719.33	7,266.66	5,351.10		16,693.20
Municipal Alliance on Alcoholism & Drug Abuse								-
State Share	4.07	3,903.00			2,696.05	1,205.00		6.02
Local Share	584.08	975.75		30.12	1,315.75			274.20
Recycling Tonnage Grant	14,913.40	2,997.90						17,911.30
EMO-EOC Renovation Project	10,495.19							10,495.19
JIF Safety Grant	1,005.00	1,755.00						2,760.00
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total</b>	170,804.36	9,631.65	8,442.84	6,749.45	11,278.46	6,556.10	-	177,793.74

Sheet 11

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Receipts				Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Municipal Alliance Grant	2,203.03	2,203.03						-
Recycling Tonnage Grant	2,997.90	2,997.90						-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Totals</b>	5,200.93	5,200.93	-	-	-	-	-	-

Sheet 12

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	0.99
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXX	2,527,664.00
Paid	2,527,664.99	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85004-00	-	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	2,527,664.99	2,527,664.99

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2015 85045-00	XXXXXXXXXX	
2015 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2015 85046-00	-	XXXXXXXXXX
	-	-



# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85034-00	-	XXXXXXXXXX
# Must include unpaid requisitions	-	-

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85044-00	-	XXXXXXXXXX
# Must include unpaid requisitions	-	-

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	
2015 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	1,893,675.11
County Library 80003-04	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	38,767.05
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	3,460.25
Paid	1,935,902.41	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	-	XXXXXXXXXX
	1,935,902.41	1,935,902.41

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2015 80003-06	XXXXXXXXXX	
2015 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 2015 Levy 80003-07	XXXXXXXXXX	-
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2015 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, 2015	80004-01	XXXXXXXXXX	
State Library Aid Received in 2015	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2015	80004-10	-	
		-	-

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

Balance January 1, 2015	80004-03	XXXXXXXXXX	
State Library Aid Received in 2015	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2015	80004-12	-	
		-	-

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

Balance January 1, 2015	80004-05	XXXXXXXXXX	
State Library Aid Received in 2015	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2015	80004-14	-	
		-	-

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2015	80004-07	XXXXXXXXXX	
State Library Aid Received in 2015	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2015	80004-16	-	
		-	-

# STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	258,000.00	258,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	443,446.90	475,275.60	31,828.70
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	8,442.84	8,442.84	-
			-
Total Miscellaneous Revenue Anticipated 80103-	451,889.74	483,718.44	31,828.70
Receipts from Delinquent Taxes 80104-	150,000.00	183,347.35	33,347.35
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	524,736.71	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	524,736.71	551,691.43	26,954.72
	1,384,626.45	1,476,757.22	92,130.77

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	4,775,517.88
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	2,527,664.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	1,932,442.16	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	3,460.25	XXXXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	239,739.96
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	551,691.43	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	5,015,257.84	5,015,257.84

\* 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 REVENUES 2015

(Continued)

**MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87**

Source	Budget	Realized	Excess or Deficit
Clean Communities Grant	8,442.84	8,442.84	-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
<b>Total (Sheet 17)</b>	<b>8,442.84</b>	<b>8,442.84</b>	<b>-</b>

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: \_\_\_\_\_

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted	80012-01	1,376,183.61
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	8,442.84
Appropriated for 2015 (Budget Statement Item 9)	80012-03	1,384,626.45
Appropriated for 2015 Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>1,384,626.45</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>1,384,626.45</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	944,385.33
Paid or Charged - Reserve for Uncollected Taxes	80012-09	239,739.96
Reserved	80012-10	200,497.26
<b>Total Expenditures</b>	<b>80012-11</b>	<b>1,384,622.55</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>3.90</b>

**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)

2015 Authorizations	XXXXXXXXXX	
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>	<b>XXXXXXXXXX</b>	<b>-</b>
<b>Deduct Expenditures:</b>		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		<b>-</b>

# RESULTS OF 2015 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	31,828.70
Delinquent Tax Collections	80013-02	XXXXXXXXXX	33,347.35
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	26,954.72
Unexpended Balances of 2015 Budget Appropriations	80013-04	XXXXXXXXXX	3.90
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	23,738.76
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 2014 Appropriation Reserves	80013-05	XXXXXXXXXX	88,366.52
Prior Years Interfunds Returned in 2015	80013-06	XXXXXXXXXX	10,582.81
Cancelation of Accounts Payable		XXXXXXXXXX	-
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2015	80013-07	-	XXXXXXXXXX
Balance December 31, 2015	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 2015	80013-12	0.39	XXXXXXXXXX
Prior Year Senior Citizen Deductions Disallowed		2,000.00	XXXXXXXXXX
Cancelation of Federal/State Grants Receivable		-	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	212,822.37	XXXXXXXXXX
		214,822.76	214,822.76

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Interest on Investments	2,831.77
Cable Television Franchise Fee	7,207.64
Senior Citizen and Veterans' Deductions Administrative Fee	815.00
Safety Incentive Rebates	1,500.00
Miscellaneous	8,863.90
Tax Collector:	
Fees	2,070.23
Interest on Investments	450.22
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	23,738.76



# SURPLUS - CURRENT FUND YEAR 2015

		Debit	Credit
1. Balance January 1, 2015	80014-01	XXXXXXXXXX	353,938.45
2.		XXXXXXXXXX	
3. Excess Resulting from 2015 Operations	80014-02	XXXXXXXXXX	212,822.37
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	258,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2015	80014-05	308,760.82	XXXXXXXXXX
		566,760.82	566,760.82

## ANALYSIS OF BALANCE December 31, 2015 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06		707,087.08
Investments	80014-07		-
Sub Total			707,087.08
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		398,326.26
Cash Surplus	80014-09		308,760.82
Deficit in Cash Surplus	80014-10		
<b>Other Assets Pledged to Surplus: *</b>			
(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	80014-15		308,760.82

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 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 - 2015 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>4,986,110.09</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>8,922.23</u>
5a. Subtotal 2015 Levy			<u>4,995,032.32</u>
5b. Reductions due to tax appeals **			<u>                    </u>
5c. Total 2015 Tax Levy	82106-00		<u>4,995,032.32</u>
6 Transferred to Tax Title Liens	82107-00		<u>46,181.65</u>
7. Transferred to Foreclosed Property	82108-00		<u>                    </u>
8. Remitted, Abated or Canceled	82109-00		<u>2,366.88</u>
9. Discount Allowed	82110-00		<u>                    </u>
10. Collected in Cash: In 2014	82121-00		<u>46,152.66</u>
In 2015 *	82122-00		<u>4,566,953.43</u>
Homestead Benefit Revenue	82124-00		<u>119,411.79</u>
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>43,000.00</u>
Total to Line 14	82111-00		<u>4,775,517.88</u>
11. Total Credits			<u>4,824,066.41</u>
12. Amount Outstanding December 31, 2015	83120-00		<u>170,965.91</u>
13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is	<u>95.61%</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>4,775,517.88</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	<u>                    -</u>
To Current Taxes Realized in Cash (Sheet 17)	<u>4,775,517.88</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 2015 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)

**ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 2015**

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

**(1) Utilizing Accelerated Tax Sale**

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

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

**NET Cash Collected** ..... \_\_\_\_\_

Line 5c (sheet 22) Total 2015 Tax Levy..... \_\_\_\_\_

Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is..... \_\_\_\_\_

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**(2) Utilizing Tax Levy Sale**

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

LESS: Proceeds from Tax Levy Sale (excluding premium)..... \_\_\_\_\_

**NET Cash Collected** ..... \_\_\_\_\_

Line 5c (sheet 22) Total 2015 Tax Levy..... \_\_\_\_\_

Percentage of Collection Excluding Accelerated Tax 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, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	8,758.02
2. Sr. Citizens Deductions Per Tax Billings	15,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	27,750.00	XXXXXXXXXX
4. Deductions Allowed By Tax Collector	1,000.00	XXXXXXXXXX
5.		
6.		
7. Deductions Disallowed By Tax Collector	XXXXXXXXXX	750.00
8. Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX	2,000.00
9. Received in Cash from State	XXXXXXXXXX	40,750.00
10.		
11.		
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	8,508.02	XXXXXXXXXX
	52,258.02	52,258.02

Calculation of Amount to be included on Sheet 22, Item 10-  
2015 Senior Citizens and Veterans Deductions Allowed

Line 2	15,000.00
Line 3	27,750.00
Line 4	1,000.00
Sub-Total	43,750.00
Less: Line 7	750.00
To Item 10, Sheet 22	43,000.00

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

## (N.J.S.A. 54:3-27)

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2015 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, 2015	-	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, 2015

\_\_\_\_\_  
Signature of Tax Collector

License # \_\_\_\_\_ Date \_\_\_\_\_

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2016 MUNICIPAL BUDGET**

	YEAR 2016	YEAR 2015
1. Total General Appropriations for 2016 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		2,527,664.00
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-		1,935,902.41
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 2016 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2016 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 2015.  ** 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, 2016 (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>		Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
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		

# ACCELERATED TAX SALE - CHAPTER 99

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

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

**A. Reserve for Uncollected Taxes (sheet 25, Item 12)** \$ \_\_\_\_\_

**B. Reserve for Uncollected Taxes Exclusion**  
 Outstanding Balance of Delinquent Taxes  
 (sheet 26, Item 14A) x % of \_\_\_\_\_  
 Collection (Item 16)

**C. TIMES: % of increase of Amount to be**  
 Raised by Taxes over Prior Year \_\_\_\_\_ %  
 [(2016 Estimated Total Levy - 2015 Total Levy)/2015 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)

**2016 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, 2015			409,271.14	XXXXXXXXXX
A. Taxes	83102-00	163,069.86	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	246,201.28	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	198.07
B. Tax Title Liens		83106-00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes		83110-00	2,000.00	XXXXXXXXXX
5. Added Tax Title Liens		83111-00		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	11,623.71
B. Tax Title Liens - Transfers from Taxes		83107-00	11,623.71	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	411,073.07
8. Totals			422,894.85	422,894.85
9. Balance Brought Down			411,073.07	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	183,347.35
A. Taxes	83116-00	153,237.96	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	30,109.39	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2015 Tax Sale		83118-00	1,162.11	XXXXXXXXXX
12. 2015 Taxes Transferred to Liens		83119-00	46,181.65	XXXXXXXXXX
13. 2015 Taxes		83123-00	170,965.91	XXXXXXXXXX
14. Balance December 31, 2015			XXXXXXXXXX	446,035.39
A. Taxes	83121-00	170,976.03	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	275,059.36	XXXXXXXXXX	XXXXXXXXXX
15. Totals			629,382.74	629,382.74

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 44.60%

17. Item No. 14 multiplied by percentage shown above is 198,941.29 and represents the maximum amount that may be anticipated in 2016. 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, 2015 <span style="float: right;">84101-00</span>	378,000.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2015	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens <span style="float: right;">84103-00</span>		XXXXXXXXXX
4. Taxes Receivable <span style="float: right;">84104-00</span>		XXXXXXXXXX
5A. <span style="float: right;">84102-00</span>		XXXXXXXXXX
5B. <span style="float: right;">84105-00</span>	XXXXXXXXXX	
6. Adjustment to Assessed Valuation <span style="float: right;">84106-00</span>		XXXXXXXXXX
7. Adjustment to Assessed Valuation <span style="float: right;">84107-00</span>	XXXXXXXXXX	
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash * <span style="float: right;">84109-00</span>	XXXXXXXXXX	
10. Contract <span style="float: right;">84110-00</span>	XXXXXXXXXX	
11. Mortgage <span style="float: right;">84111-00</span>	XXXXXXXXXX	
12. Loss on Sales <span style="float: right;">84112-00</span>	XXXXXXXXXX	
13. Gain on Sales <span style="float: right;">84113-00</span>		XXXXXXXXXX
14. Balance December 31, 2015 <span style="float: right;">84114-00</span>	XXXXXXXXXX	378,000.00
	378,000.00	378,000.00

### CONTRACT SALES

	Debit	Credit
15. Balance January 1, 2015 <span style="float: right;">84115-00</span>		XXXXXXXXXX
16. 2015 Sales from Foreclosed Property <span style="float: right;">84116-00</span>		XXXXXXXXXX
17. Collected * <span style="float: right;">84117-00</span>	XXXXXXXXXX	
18. <span style="float: right;">84118-00</span>	XXXXXXXXXX	
19. Balance December 31, 2015 <span style="float: right;">84119-00</span>	XXXXXXXXXX	-
	-	-

### MORTGAGE SALES

	Debit	Credit
20. Balance January 1, 2015 <span style="float: right;">84120-00</span>		XXXXXXXXXX
21. 2015 Sales from Foreclosed Property <span style="float: right;">84121-00</span>		XXXXXXXXXX
22. Collected * <span style="float: right;">84122-00</span>	XXXXXXXXXX	
23. <span style="float: right;">84123-00</span>	XXXXXXXXXX	
24. Balance December 31, 2015 <span style="float: right;">84124-00</span>	XXXXXXXXXX	-
Analysis of Sale of Property: \$ <span style="float: right;">-</span>	-	-
* Total Cash Collected in 2015 <span style="float: right;">(84125-00)</span>		

Realized in 2015 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, 2014 per Audit <u>Report</u>	Amount in 2015 <u>Budget</u>	Amount Resulting from 2015	Balance as at <u>Dec. 31, 2015</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<b><u>Sub-total Current Fund</u></b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
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>	Appropriated for in Budget of <u>Year 2016</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, 2014	REDUCED IN 2015		Balance Dec. 31, 2015
					By 2015 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, 2015 must be entered here and then raised in the 2016 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**

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2014	REDUCED IN 2015		Balance Dec. 31, 2015
					By 2015 Budget	Canceled by Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	-	-	-	-	-	-
					80027-00	80028-00	

Sheet 30

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-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2015" must be entered here and then raised in the 2016 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS  
(~~COUNTY~~) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding December 31, 2015	80033-04	-	XXXXXXXX	
		-	-	
2016 Bond Maturities - General Capital Bonds			80033-05	\$
2016 Interest on Bonds *		80033-06		
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2015	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2015	80033-10	-	XXXXXXXX	
		-	-	
2016 Bond Maturities - Assessment Bonds			80033-11	\$
2016 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ -

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) \_\_\_\_\_ LOAN**

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding December 31, 2015	80033-04	-	XXXXXXXX	
		-	-	
2016 Loan Maturities			80033-05	\$
2016 Interest on Loans			80033-06	\$
Total 2016 Debt Service for	Loan		80033-13	\$ -

**LOAN**

Outstanding January 1, 2015	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2015	80033-10	-	XXXXXXXX	
		-	-	
2016 Loan Maturities			80033-11	\$
2016 Interest on Loans			80033-12	\$
Total 2016 Debt Service for	Loan		80033-13	\$ -

**LIST OF LOANS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR BONDS

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding December 31, 2015	80034-03	-	XXXXXXXX	
		-	-	
2016 Bond Maturities - Term Bonds	80034-04	\$		
2016 Interest on Bonds *	80034-05	\$		
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2015	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding December 31, 2015	80034-09	-	XXXXXXXX	
		-	-	
2016 Interest on Bonds *	80034-10	\$		
2016 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

## LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-		

### 2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2015	2016 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, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
Ord. 11-06 - Various Capital Equipment	199,466.00	12/15/2011	90,000.00	12/1/2016	1.09%	15,000.00	981.00	12/1/2016
Total	199,466.00		90,000.00			15,000.00	981.00	

Sheet 33

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 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 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, 2015	Date of Maturity	Rate of Interest	2016 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.								
<b>Total</b>	-		-			-	-	

Sheet 34

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

Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

80051-01      80051-02

**(Do not crowd - add additional sheets)**

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2015	2016 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, 2015		2015 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
Sanitary Landfill Site Closure - Ord. 1990-01	20,000.00	360,000.00					20,000.00	360,000.00
Purchase of various Capital Equipment and Improvements to Waterworks Road - Ord 2011-06		18,893.47						18,893.47
Resurface Hogate Blvd. - Ord. 2012-07	6,630.61						6,630.61	
Improvements to the Municipal Building - Ord. 2013-04	16,690.00						16,690.00	
Resurface Hummel Road - Ord. 2013-05	145.67						145.67	
Resurface Cool Run Road - Ord. 2014-08	29,326.41						29,326.41	
Sidewalk Improvements - Ord. 2015-03			230,000.00		205,604.63		24,395.37	
	72,792.69	378,893.47	230,000.00	-	205,604.63	-	97,188.06	378,893.47

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

Sheet 35

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2015 <span style="float: right;">80031-01</span>	XXXXXXXXXX	213,758.54
Received from 2015 Budget Appropriation * <span style="float: right;">80031-02</span>	XXXXXXXXXX	100.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund) <span style="float: right;">80031-03</span>	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations <span style="float: right;">80031-04</span>	30,000.00	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015 <span style="float: right;">80031-05</span>	183,858.54	XXXXXXXXXX
	213,858.54	213,858.54

\* The full amount of the 2015 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2015	80030-01	XXXXXXXXXX	
Received from 2015 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2015 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2015	80030-05	-	XXXXXXXXXX
		-	-

\*The full amount of the 2015 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2015 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 2015 or Prior Years
Sidewalk Improvements - Ord. 2015-03				
(\$200,000 Funded by DOT Grant)	230,000.00		230,000.00	
Total 80032-00	230,000.00	-	230,000.00	-

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 - 2015

		Debit	Credit
Balance January 1, 2015	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 2015 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2015	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,<br>P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or<br>Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants;<br>Outstanding December 31, 2015 | _____   |
| 2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A)   | _____   |
| 3. Amount of Bonds Issued Under Item 1<br>Maturing in 2016   | _____   |
| 4. Amount of Interest on Bonds with a<br>Covenant - 2016 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 2016 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 2015 was \$ 4,995,032.32
- 2. Amount of Item 1 Collected in 2015 (\*) \$ 4,775,517.88
- 3. Seventy (70) percent of Item 1 \$ 3,496,522.62

(\*) Including prepayments and overpayments applied.

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2015?  
Answer YES or NO Yes
- 2. Have payments been made for all bonded obligations or notes due on or before  
December 31, 2015?  
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 2016 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 2014 \$ \_\_\_\_\_
- 2. 4% of 2014 Tax Levy for all purposes:  
Levy -- \_\_\_\_\_ = \$ \_\_\_\_\_ -
- 3. Cash Deficit 2015 \$ \_\_\_\_\_
- 4. 4% of 2015 Tax Levy for all purposes:  
Levy -- \_\_\_\_\_ = \$ \_\_\_\_\_ -

E.	<u>Unpaid</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ _____	\$ _____ -	\$ _____ -
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____ -	\$ _____ -
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____ -	\$ _____ -

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2015, 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 - WATER UTILITY FUND**

AS AT DECEMBER 31, 2015

**Operating and Capital Sections**

(Separately Stated)

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

Title of Account	Debit	Credit
<b>WATER UTILITY OPERATING FUND</b>		
Cash	-	
Investments		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	-	
Liens Receivable	-	
Deferred Charges (Sheet 48)	-	
<b>Cash Liabilities:</b>		
Appropriation Reserves		-
Accrued Interest on Bonds, Loans and Notes		-
<b>Sub-total Cash Liabilities</b>		-
Reserve for Consumer Accounts and Lien Receivable		-
Fund Balance		-
<b>Total Water Utility Operating Fund</b>	-	-

**(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 - WATER UTILITY FUND

AS AT DECEMBER 31, 2015

### Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
<b>WATER UTILITY CAPITAL FUND</b>		
Cash	-	
Investments		
Deferred Charges (Sheet 48)	-	
Bond Anticipation Notes Payable		-
Loans Payable		-
Loans Payable		-
Serial Bonds Payable		-
Improvement Authorizations:		
Funded		-
Unfunded		-
Capital Improvement Fund		-
Capital Surplus		-
Estimated Proceeds Bonds and Notes		XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	
<b>Total Water Utility Capital Fund</b>	-	-

**(Do not crowd - add additional sheets)**



# ANALYSIS OF WATER 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, 2014	RECEIPTS					Disbursements	Balance Dec. 31, 2015
		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
								-
								-
								-
	-	-	-	-	-	-	-	-

Sheet 43

# SCHEDULE OF WATER UTILITY BUDGET - 2015

## BUDGET REVENUES

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

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

## STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

# STATEMENT OF 2015 OPERATION

## WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

**SECTION 1:**

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
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		-
<b>Excess</b>		
Budget Appropriation - Surplus (General Budget) **	-	
Balance of "Results of 2015 Operation"		
Remainder= ("Excess in Operations" - Sheet 46)	-	
<b>Deficit</b>		
Anticipated Revenue - Deficit (General Budget) **	-	
Balance of "Results of 2015 Operation"		
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

**SECTION 2:**

The following Item of 2014 Appropriation Reserves Canceled in 2015 Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the Water Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	-	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
*Excess (Revenue Realized)		-

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

# RESULTS OF 2015 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	
Unexpended Balances of Appropriations	XXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXX	-
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXX	-
Deficit in Anticipated Revenue	-	XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	-
Excess in Operations - to Operating Surplus		XXXXXX
*See <u>restriction</u> in amount on Sheet 45, SECTION 2	-	-

## OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXX	
Excess in Results of 2015 Operations	XXXXXX	
Amount Appropriated in 2015 Budget - Cash	-	XXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2015	-	XXXXXX
	-	-

## ANALYSIS OF BALANCE December 31, 2015 (FROM WATER UTILITY - TRIAL BALANCE)

Cash		-
Investments		-
Interfund Accounts Receivable		
Subtotal		-
Deduct Cash Liabilities Marked with "C" on Trial Balance		-
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		-
Other Assets Pledged to Operating Surplus*		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.		-

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

**SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2014		\$ _____
Increased by:		
Water Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ _____ -
Balance December 31, 2015		\$ _____ -

**SCHEDULE OF WATER UTILITY LIENS**

Balance December 31, 2014		\$ _____
Increased by:		
Transfers from Accounts Receivable	_____	
Penalties and Costs	_____	
Other	_____	
		\$ _____ -
Decreased by:		
Collections	_____	
Other	_____	
		\$ _____ -
Balance December 31, 2015		\$ _____ -



# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

# WATER UTILITY FUND

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

<u>Caused by</u>	Amount Dec. 31, 2014 per Audit <u>Report</u>	Amount in 2015 <u>Budget</u>	Amount Resulting from 2015	Balance as at <u>Dec. 31, 2015</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. <u>Deficit in Operations</u>	\$ _____	\$ _____	\$ _____ -	\$ _____ -
<b><u>Total Operating</u></b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<b><u>Total Capital</u></b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>

\*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 2016</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS  
WATER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Bond Maturities - Assessment Bonds			\$
2016 Interest on Bonds *			
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Bond Maturities - Capital Bonds			\$
2016 Interest on Bonds *			

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2016 Interest on Bonds (*Items)	-	
Less: Interest Accrued to 12/31/2015 (Trial Balance)		
Subtotal	-	
Add: Interest to be Accrued as of 12/31/2016		
Required Appropriation 2016		\$ -

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR LOANS  
WATER UTILITY \_\_\_\_\_ LOAN**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Loan Maturities			\$
2016 Interest on Loans *		\$	
<b>WATER UTILITY _____ LOAN</b>			
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Loan Maturities			\$
2016 Interest on Loans *		\$	

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2016 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$		
Subtotal	\$	-	
Add: Interest to be Accrued as of 12/31/2016	\$		
Required Appropriation 2016			\$ -

**LIST OF LOANS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
	-		-			-	-	

Sheet 50

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

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

All notes with an original date of issue of 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 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 UTILITY BUDGET	
2016 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2016	\$ -
Required Appropriation - 2016	\$ -

**(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, 2015	Date of Maturity	Rate of Interest	2016 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 51

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, 2013 or prior must be appropriated in full in the 2016 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, 2015	2016 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 51a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
Total	70000-	-	-	-	-	-	-	-

Sheet 52

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

**WATER UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2015	XXXXXX	
Received from 2015 Budget Appropriation *	XXXXXX	
	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
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2015	-	XXXXXX
	-	-

**WATER UTILITY CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2015	XXXXXX	
Received from 2015 Budget Appropriation	XXXXXX	
Received from 2015 Emergency Appropriation *	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2015	-	XXXXXX
	-	-

\*The full amount of the 2015 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.



**WATER UTILITY CAPITAL FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN 2015**  
**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 2015 or Prior Years
Total	-	-	-	-

**WATER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

**YEAR 2015**

	Debit	Credit
Balance January 1, 2015	XXXXXX	
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2015 Budget Revenue		XXXXXX
Balance December 31, 2015	-	XXXXXX
	-	-

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, 2015

## OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
<b>SEWER                      UTILITY OPERATING FUND</b>		
Cash	266,632.40	
Investments		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	57,597.68	
Liens Receivable	8,037.44	
Deferred Charges (Sheet 62)	-	
<b>Cash Liabilities:</b>		
Appropriation Reserves		61,617.56
Accrued Interest on Bonds, Loans and Notes		32,195.00
Encumbrances Payable		41,009.26
Accounts Payable		3,474.80
Due Sewer Utility Capital Fund		4.51
Sewer Rent Overpayments		1,621.47
<b>Sub-total Cash Liabilities</b> <b>C</b>		139,922.60
Reserve for Consumer Accounts and Lien Receivable		65,635.12
Fund Balance		126,709.80
<b>Total Operating Fund</b>	<b>332,267.52</b>	<b>332,267.52</b>

**(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, 2015  
**OPERATING AND CAPITAL SECTIONS**  
 (Separately Stated)

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

Title of Account	Debit	Credit
<b>SEWER UTILITY CAPITAL FUND</b>		
Cash	40,381.11	
Investments		
Deferred Charges (Sheet 62)	-	
Due from Sewer Utility Operating Fund	4.51	
Fixed Capital	5,159,114.38	
Fixed Capital Authorized and Uncompleted	35,885.62	
Reserve for Amortization		3,308,299.52
Bond Anticipation Notes Payable		43,000.00
Loans Payable		1,680,826.87
Loans Payable		-
Serial Bonds Payable		162,873.61
Improvement Authorizations:		
Funded		35,885.62
Unfunded		-
Capital Improvement Fund		4,500.00
Capital Surplus		-
Estimated Proceeds Bonds and Notes		XXXXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXXXX	
<b>Total Capital Fund</b>	<b>5,235,385.62</b>	<b>5,235,385.62</b>

**(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, 2015

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, 2014	RECEIPTS					Disbursements	Balance Dec. 31, 2015
		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 - 2015

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	94,000.00	94,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			-
			-
Sewer Service Rents	322,000.00	357,181.66	35,181.66
			-
			-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
			-
Subtotal	416,000.00	451,181.66	35,181.66
Deficit (General Budget) ** _____ 07			
_____ 08	416,000.00	451,181.66	35,181.66

\*\*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	416,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	416,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	416,000.00
Deduct Expenditures:	
Paid or Charged	352,029.63
Reserved	61,617.56
Surplus (General Budget) **	
Total Expenditures	413,647.19
Unexpended Balance Canceled (See Footnote)	2,352.81

**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 2015 OPERATION

## SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 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)")	451,181.66	
Miscellaneous Revenue Not Anticipated	13,081.59	
2014 Appropriation Reserves Canceled * (Excess Revenue Realized)	51,963.56	
<b>Total Revenue Realized</b>		<b>516,226.81</b>
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	352,029.63	
Reserved	61,617.56	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	413,647.19	
Less: Deferred Charges Included In Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		<b>413,647.19</b>
<b>Excess</b>		<b>102,579.62</b>
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2015 Operation ( "Excess in Operations" - Sheet 60)	102,579.62	
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of 2015 Operation ( "Operating Deficit - to Trial Balance" - Sheet 60)	-	

**SECTION 2:**

The following Item of 2014 Appropriation Reserves Canceled in 2015 Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the SEWER Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	51,963.56	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
<b>* Excess (Revenue Realized)</b>		<b>51,963.56</b>

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

**RESULTS OF 2015 OPERATIONS                      SEWER                      UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	35,181.66
Unexpended Balances of Appropriations	XXXXXX	2,352.81
Miscellaneous Revenue Not Anticipated	XXXXXX	13,081.59
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXX	51,963.56
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	102,579.62	XXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	102,579.62	102,579.62

**OPERATING SURPLUS -                      SEWER                      UTILITY**

	Debit	Credit
Balance January 1, 2015	XXXXXX	118,130.18
Excess in Results of 2015 Operations	XXXXXX	102,579.62
Amount Appropriated in 2015 Budget - Cash	94,000.00	XXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2015	126,709.80	XXXXXX
	220,709.80	220,709.80

**ANALYSIS OF BALANCE DECEMBER 31, 2015  
(FROM                      SEWER                      UTILITY - TRIAL BALANCE)**

Cash		266,632.40
Investments		-
Interfund Accounts Receivable		
Subtotal		266,632.40
Deduct Cash Liabilities Marked with "C" on Trial Balance		139,922.60
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		126,709.80
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET		126,709.80

\* 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, 2014 \$ 63,517.30

Increased by:

SEWER Rents Levied \$ 354,318.04

Decreased by:

Collections \$ 356,177.50

Overpayments applied \$ 1,004.16

Transfer to Sewer Liens \$ 3,056.00

Other \$                     

\$ 360,237.66

Balance December 31, 2015 \$ 57,597.68

**SCHEDULE OF SEWER LIENS**

Balance December 31, 2014 \$ 4,805.78

Increased by:

Transfers from Accounts Receivable \$ 3,056.00

Penalties and Costs \$ 175.66

Other \$                     

\$ 3,231.66

Decreased by:

Collections \$                     

Other \$                     

\$ -

Balance December 31, 2015 \$ 8,037.44

# 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, 2014 per Audit <u>Report</u>	Amount in 2015 <u>Budget</u>	Amount Resulting <u>from 2015</u>	Balance as at <u>Dec. 31, 2015</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. Deficit in Operations	\$ _____	\$ _____	\$ _____ -	\$ _____ -
<b>Total Operating</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<b>Total Capital</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

\*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>	Appropriated for in Budget of <u>Year 2016</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS**

**SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Bond Maturities - Assessment Bonds			\$
2016 Interest on Bonds *			

<u>SEWER</u>	UTILITY CAPITAL BONDS		
Outstanding January 1, 2015	XXXXXX	198,203.01	
Issued	XXXXXX		
Paid	35,329.40	XXXXXX	
Outstanding December 31, 2015	162,873.61	XXXXXX	
	198,203.01	198,203.01	
2016 Bond Maturities - Capital Bonds			\$ 37,364.37
2016 Interest on Bonds *		9,406.52	

**INTEREST ON BONDS - SEWER UTILITY BUDGET**

2016 Interest on Bonds (*Items)	9,406.52	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	8,608.00	
Subtotal	798.52	
Add: Interest to be Accrued as of 12/31/2016	6,659.00	
Required Appropriation 2016		\$ 7,457.52

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR LOANS

## SEWER      UTILITY LOAN

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX	1,703,220.90	
Issued	XXXXXX		
Paid	22,394.03	XXXXXX	
Outstanding December 31, 2015	1,680,826.87	XXXXXX	
	1,703,220.90	1,703,220.90	
2016 Loan Maturities			\$ 23,292.72
2016 Interest on Loans *		\$ 67,053.27	

	SEWER	UTILITY LOAN	
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Loan Maturities			\$
2016 Interest on Loans *			\$

### INTEREST ON LOANS - SEWER UTILITY BUDGET

2016 Interest on Loans (*Items)	\$	67,053.27
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$	23,549.00
Subtotal	\$	43,504.27
Add: Interest to be Accrued as of 12/31/2016	\$	23,224.00
Required Appropriation 2016		\$ 66,728.27

### LIST OF LOANS ISSUED DURING 2015

Purpose	2016 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, 2015	Date of Maturity	Rate of Interest	2016 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	43,000.00	12/1/2016	1.09%	6,150.00	468.70	12/1/2016
			43,000.00			6,150.00	468.70	

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

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

All notes with an original date of issue of 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 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
2016 Interest on Notes	\$ 468.70
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ 38.00
Subtotal	\$ 430.70
Add: Interest to be Accrued as of 12/31/2016	\$ 38.00
Required Appropriation - 2016	\$ 468.70

**(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, 2015	Date of Maturity	Rate of Interest	2016 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, 2013 or prior must be appropriated in full in the 2016 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, 2015	2016 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	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

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, 2015		2015 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2015	
	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, 2015	XXXXXX	3,500.00
Received from 2015 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, 2015	4,500.00	XXXXXX
	4,500.00	4,500.00

# SEWER      UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2015	XXXXXX	
Received from 2015 Budget Appropriation *	XXXXXX	
Received from 2015 Emergency Appropriation *	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2015	-	XXXXXX
	-	-

\*The full amount of the 2015 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

# SEWER                      UTILITY FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2015

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 2015 or Prior Years
	-	-	-	-

# SEWER                      UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2015

	Debit	Credit
Balance January 1, 2015	XXXXXX	
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2015 Budget Revenue		XXXXXX
Balance December 31, 2015	-	XXXXXX
	-	-

**INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015**

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".

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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
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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 2015 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
26.	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 2015
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.	2015 Utility Operations
46 & 60.	Results of Operations, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
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50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
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52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
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