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

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)

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. as of Dec. 31, 2014 and have applied certain agreed-upon procedures thereon as

the post-closing trial balances, related statements and analyses. accordance with generally accepted auditing standards, I do not express an opinion on any of matters might have come to my attention that would have been reported to the governing of the financial statements in accordance with generally accepted auditing standards, other Government Services. Had I performed additional procedures or had I made an examination requirements of the State of New Jersey, Department of Community Affairs, Division of Local Financial Statement for the year ended 31-Dec-14 is not in substantial compliance with the (no matters) [eliminate one] came to my attention that caused me to believe that the Annual agreed-upon procedures, (except for circumstances as set forth below, no matters) or Because the agreed-upon procedures do not constitute an examination of accounts made in municipality/eounty, taken as a whole. items prescribed by the Division and does not extend to the financial statements of the body and the Division. This Annual Financial Statement relates only to the accounts and In connection with the

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

NA

(Phone Number)	(Address)	(Address)	(Firm Name)	(Registered Municipal Accountant)

Certified by me

this 19th day of March, 2015.

## UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

The undersigned *certifies* that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for the Year 2014 as required under (N.J.A.C. 5:23-4.17.

Date: 3/6	Certificate #:	Signature:	Printed name:	lired under (N.J.A.C. 5:23-4.17.
3/24/15	007016	bala Helm	Robert Burlew	ired under (N.J.A.C. 5:23-4.17.

## MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION 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%;
- All emergencies approved for the previous fiscal year did not exceed 3% of the total appropriations;
- The tax collection rate exceeded 90%;
- Total deferred charges did not equal or exceed 4% of the total tax levy:
- 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.
- 00 The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
- The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
- The municipality will not apply for Transitional Aid for 2015.

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

Nunicipality:		
Chief Financial Officer:		
Signature:		
Certificate #:		
Date:		
CERTIFIC	CERTIFICATION OF NON-QUALIFYING MUNICIPALITY	
The undersigned certifies tha above and therefore does not with N.J.A.C. 5:30-7.5.	The undersigned certifies that this municipality does not meet ALL 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.	Ö
Municipality:	Borough of Union Beach	

vial licipality.	Bolougil of Ollion Beach
Chief Financial Officer:	Joseph J. Faccone
Signature:	Joseph & Faccone
Certificate #:	N-00880391
Date:	3/19/15

County	Monmouth	Municipality	Borough of Union Beach	Fed. I.D. #	21-6001263

## Report of Federal and State Financial Assistance

### **Expenditures of Awards**

TOTAL		
\$ 287,269.39 \$.	(1) Federal Programs Expended (administered by the State)	riscal rear Enging:
\$ 238,454.87	State Programs Expended	December 31, 2014
\$ 100,500.84	(3) Other Federal Programs Expended	

Type of Audit required by OMB A-133 and OMB 98-07:

- X Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)
- Note: assistance), must report the total amount of federal and state awards (financial fiscal year and the type of audit required to comply with OMB A-133 (Revised June 24, 1998) and OMB 98-07. Expenditures are defined in Section 205 of OMB A-133. who
- $\Xi$ Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- 2 Report expenditures from state programs received directly from state government or indirectly from pass-through entities. Exclude state aid (i.e. CMPTRA, Energy Receipts Tax, etc.) since there are no compliance requirements.
- 3 Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

Signature of Chief Financial Officer Date

### IMPORTANT!

### READ INSTRUCTIONS

### INSTRUCTION

operated utility. The following certification is to be used ONLY in the event there is NO municipally

document. account, do not sign this statement and do not remove any of the UTILITY sheets from the If there is a utility operated by the municipality or if a "utility fund" existed on the books of

### CERTIFICATION

county of during the year, 2014 and that sheets 40 to 68 are unnecessary.	I hereby certify that there was no "ut	I hereby certify that there was no "utility fund" on the books of account and there was no	
to 68 are unnecessary.	utility owned and operated by the	of	1
sheets 40 to 68 are unnecessary.	County of du	ring the year, 2014 and that	
	sheets 40 to 68 are unnecessary.		

I have therefore removed from this statement the sheets pertaining only to utilities.

<u> </u>	

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

### NOTE

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

# MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

with the requirement of N.J.S.A. 54:4-35, was in the amount of the tax year 2015, and filed with the County Board of Taxation on January 10, 2015 in accordance Certification is hereby made that the Net Valuation Taxable of property liable to taxation for 0 828 824

SIGNATURE OF TAX ASSESSOR

Borough of Union Beach

MUNICIPALITY

Monmouth

COUNTY

# NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET POST CLOSING TRIAL BALANCE - CURRENT FUND

### AS AT DECEMBER 31, 2014

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

170,291.94		Other Reserves
386.26		Reserve for Hurricane Sandy Expenditures
319,345.30		Reserve for Insurance Claims
7,510.34		Tax Overpayments
50,800.43		Accounts Payable
21,580.63		County Taxes Payable
367,814.05		Reserve for Tax Appeals
1,243,327.61		Reserve for FEMA Funds
7,114.00		Due to State of New Jersey
260,180.23		Due to General Capital Fund
10,016.77		Due to General Trust Fund
1,268,033.91		Due to Sewer Utility Fund
18,975.54		Due to State Unemployment Trust Fund
90,434.38		Due to Federal and State Grant Fund
312,448.80		Reserved
75,345.73		Encumbered
		Appropriation Reserves:
	2,794,500.00	
	2,542,500.00	Special Emergency N.J.S. 40A:4-53
	252,000.00	Emergency Authirization N.J.S. 40A:4-55
		Deferred Charges:
	2,594,651.69	
	2,191,000.00	Foreclosed Property
	63,711.51	Prepaid School Tax Levy
	10,349.53	Due from Animal Control Trust Fund
	66.27	Tax Title Liens
	14,508.12	Demolition Liens
	315,016.26	Taxes Receivable
		Receivables with Off-Setting Reserves:
	37,320.03	Due from State of New Jersey - Senior Citizens and Vets
	4,844,021.16	
	50.00	Change Fund
	4,843,971.16	Cash
Credit	Debit	Title of Account
Must Be Subtotaled	C" Taxes Receivable I	Cash Liabilities wust be Subtotaled and Subtotal Must Be Marked With "C" Taxes Receivable Must Be Subtotaled

(Do not crowd - add additional sheets)

# NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET POST CLOSING TRIAL BALANCE - CURRENT FUND (CONTINUED)

### AS AT DECEMBER 31,2014

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" Taxes Receivable Must Be Subtotaled	14 C" Taxes Receivable	Must Be Subtotaled
Title of Account	Debit	Credit
Reserve for Revaluation		148,000.00
Prepaid Taxes		75,432.47
"C"		4,447,038.39
Reserve for Receivables		2,594,651.69
Emergency Note Payable		2,542,500.00
Fund Balance		686,302.80
	10,270,492.88	10,270,492.88
	-	

(Do not crowd - add additional sheets)

## POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND ACCOUNTS #1 AND #2\*

### AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Public Assistance Trust Fund I		
Cash	9,786.41	
Reserve for Expenditures		9,786.41
	9,786.41	9,786.41

(Do not crowd - add additional sheets)
\* To be prepared in compliance with Department of Human Services Municipal Audit Guide,
Public Welfare, General Assistance Program.
Sheet 4

## POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2014

	,	
,,000,000		
1.538.613.79	1.538.613.79	
22,557.62		Unappropriated Reserve for Federal and State Grants
1,455,767.03		Reserve for Federal and State Grants
60,289.14		Due to General Capital Fund
	90,434.38	Due from Current Fund
	1,448,179.41	Federal and State Grant Receivable
Credit	Debit	Title of Account

(Do not crowd - add additional sheets)

## POST CLOSING TRIAL BALANCE - TRUST FUNDS (Assessment Section Must Be Separately Stated) MUST INCLUDE PAYROLL FUND AS AT DECEMBER 31, 2014

115,309.90	115,309.90	
115,309.90		Payroll Deductions Payable
	115,309.90	Cash
		Payroll Fund
22,322.97	22,322.97	
22,322.97		Reserve for Expenditures
	18,975.54	Due From Current Fund
	3,347.43	Cash
		State Unemployment Trust Fund
455,365.56	455,365.56	
355,365.56		Reserve for Expenditures
100,000.00		Due to General Capital Fund
	10,016.77	Due from Current Fund
	445,348.79	Cash
		General Trust Fund
10,349.53	10,349.53	
10,349.53		Due to Current Fund
	4,360.38	Deferred Charges
	5,989.15	Cash
		Animal Control Fund
Credit	Debit	Title of Account

(Do not crowd - add additional sheets)

## MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Amount in excess of the amount expended: 3 - (1 + 2) =	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.	Municipal Public Defender Trust Cash Balance December 31, 2014(3)	(2)		Municipal Public Defender Expended Prior Year, CY 2014:(1)
\$	ceeds by vices of a ∍ Criminal	↔	€9	×	↔
6,593.00	more than municipal Disposition	10,468.00	775.00	25%	3,100.00

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256

Chief Financial Officer:

Joseph J. Faccone

Certificate #: Signature: Date: N-00880391

# Schedule of Trust Fund Deposits and Reserves

	30	29	28	27	26.	25.	24	23.	22	21.	20	19.	18.	17	16.	15.	14.	13.	12.	1 1	10. P	9. P	.00   <u>Z</u>	7. <u>F</u>	<u>ق</u>	5. 15	4.	3. <u>Di</u>	2. Te	1. Pe	
Totals																					Public Defender Fees	POAA	National Night Out	Fire Safety	Off Duty Police	Tax Premiums	Law Enforcement Trust	Disaster Relief Fund - Donations	Tax Title Liens	Performance Escrow	<u>Purpose</u>
\$ 473,641.25																					7,626.50	938.00	. 1,244.93	12,241.18	12,054.75	158,415.23	4,654.63	241,608.84	887.59	\$ 33,969.60	Amount Dec. 31, 2013 per Audit Report
\$ 1,933,119.45																					2,841.50	50.00		4,121.00	120,384.54	441,986.26	4.25	362.32	570,715.98	\$ 792,653.60	Receipts
\$ 2,051,395.14																									115,935.85	422,478.18	3,100.00	190,000.00	568,131.31	\$ 751,749.80	Disbursed
\$ 355,365.56				8																	10,468.00	988.00	1,244.93	16,362.18	16.503.44	177,923.31	1,558.88	51,971.16	3,472.26	\$ 74,873.40	Balance as at Dec. 31, 2014

Sheet 6b

### ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

		LIABILI	HES AND SURF					
			REC	EIPTS				
Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2012	Assessments and Liens	Current Budget	OTHER			Disbursements	Balance Dec. 31, 2014
Assessment Serial Bond Issues:		xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxxx	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
7 tooostii ora								
Assessment Bond Anticipation Note Issues:	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
7 to cook in the second								
	,							
* Less Assets "Unfinanced"	XXXXXXXXXXXXXXX	xxxxxxxxxxxx	XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
						7		
		fana anna cur						
Totals								

<sup>\*</sup> Show as red figure

## POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

### AS AT DECEMBER 31, 2014

10,921,628.83	10,921,628.83	
99,297.47		Fund Balance
360,533.54		Unfunded
2,400.00		Funded
		Improvement Authorizations:
214,178.45		NJ Environmental Infrastructure Loan
485,573.49		Reserve to Pay Debt
500,000.00		Green Acres Loan Payable - Cash on Hand
838,180.18		Green Acres Loan Payable
2,871.70		Capital Improvement Fund
6,115,319.00		Bonds Anticipation Notes Payable
2,299,000.00		Serial Bonds Payable
	6,119,594.00	Unfunded
	3,351,358.63	Funded
		Deferred Charges to Future Taxation:
	764,095.83	Grants Receivable
	260,180.23	Due from Current Fund
	100,000.00	Due from General Trust Fund
	60,289.14	Due from Federal State Grant Fund
	261,836.00	Cash
4,275.00	XXXXXXXXXXXXXXXXX	Bonds and Notes Authorized but Not Issued
XXXXXXXXXXXXXXXX	4,275.00 x	Est. Proceeds Bonds and Notes Authorized
Credit	Debit	Title of Account
	7	

(Do not crowd - add additional sheets)

## **CASH RECONCILIATION DECEMBER 31, 2014**

Total							Sewer Capital Fund	Federal and State Grants	Payroll Fund	State Unemployment Trust	Sewer Operating Fund	Public Assistance **	Assessment Trust	Water - Capital	Water - Operating	Capital - General	Trust - Other	Trust - Animal Control	Trust - Assessment	Current		
692,673.18											200,382.64						3,244.64	84.18		488,961.72	* On Hand	Cash
5,967,435.52							66,764.46		115,309.90	3,347.43	234,438.88	9,786.41				261,836.00	550,924.83	5,912.97		4,719,114.64	On Deposit	sh
542,158.80											69,274.92						108,820.68	8.00		364,055.20	Less Checks Outstanding	
6,117,949.90							66,764.46		115,309.90	3,347.43	365,546.60	9,786.41				261,836.00	445,348.79	5,989.15		4,844,021.16	Cash Book Balance	

### REQUIRED CERTIFICATION

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

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

been verified with the applicable passbooks at December 31, 2014.

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

this certification.

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

Signature:	
Morech	1
Macione	11
Title:	
Chief Financial Officer	

	ature:
11 11	bores
1	Macione
	Title:
	Chief Financial O

Sheet 9

<sup>\*</sup> Include Deposits in Transit.

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

## CASH RECONCILIATION JUNE 30, 2014 (cont'd.)

# LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Ī		
5,967,435.52	Totals	
-11		
930,450.00		Investment @ 1%
267,537.29	#986300846	Payroll Account
1,285.12	#986301257	National Night Out
151,971.16	#986301398	Disaster Relief Fund
811,845.91	#986300879	Current Fund
1,505.26	#986300820	Borough Clerk Account
212,607.63	#3986300812	Tax Collector Account
232,223.61	#986300804	Tax Premium Account
132,336.09	#986300853	Special Duty Assignments
1,558.88	#986300861	Law Enforcement Trust
54,748.40	#986302206	Tax Title Redemption Account
92,634.22	#986301125	Performance Escrow Account
5,912.97	#986300903	Animal Control Fund
233,908.08	#986300838	Sewer Operating Fund
		Provident Bank:
17,733.25	#0004008170	Payroll Account
70,693.36	#088734	Performance Escrow Account
6,463.30	#004012097	Tax Collector Account
530.80	#004000021	Sewer Operating Fund
3,347.43	#004005627	Unemployment Compensation
9,786.41	#988700042	PATF #1
2,728,356.35	#004004574	Current Fund
		Bank of America:

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

### MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2014	CY 2014 Budget Revenue Realized	Received	Transferred from Unappropriated Reserve Balance	Canceled	Balance Dec. 31, 2013
Home Owners Grant		5,982.96		5,982.96		
N.J.D.E.P. Sewer Infrastructure Phase II	8,330.62					8,330.62
Scholer Park Phase II Improvements	280,250.00				F	280,250.00
Robin Hood Foundation	524,006.00					524,006.00
Police Body Armor		2,098.31		2,098.31		
Monmouth County Workforce Development	109,075.60	285,660.12	119,208.90			275,526.82
Legislative OEM Grant	1,485.74					1,485.74
Department of Transportation - Harris Avenue	14,009.38					14,009.38
Recycling Tonnage Grant		9,281.70		9,281.70		
Drunk Driving Enforcement Fund		2,694.88	2,694.88			
Bayshore Saturation Patrol	2,030.00		2,000.00			30.00
Aggressive Driving Enforcement	2,800.00		1,400.00			1,400.00
DOT - Reconstruction of Edmunds Avenue Phase II	27,372.40					27,372.40
DCA - Zoning Grant		59,849.12	7,984.50			51,864.62
DOT - Flat Creek Dredging	35,363.65					35,363.65
Driving While Intoxicated		3,480.00		3,480.00		
Construction Grant		1,000.00		1,000.00		
Princeton Foundation Grant		125,400.00	114,100.00	11,300.00		
Drive Sober or Get Pulled Over	1,000.00	5,000.00	6,000.00			
Post Sandy Planning Assistance Grant	30,000.00					30,000.00
Clean Communities		21,555.46	10,432.11	11,123.35		
Township of Madison Grant		17,855.00				17,855.00
Totals	1,035,723.39	539,857.55	263,820.39	44,266.32		1,267,494.23

### MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

		CY 2014		Transferred		
		Budget		from		
	Balance	Revenue		Unappropriated		Balance
	Jan. 1, 2014	Realized	Received	Reserve Balance	Canceled	Dec. 31, 2014
Grant	Jan. 1, 2014	1,200.00	1,200.00			
Cops in Shops			7,132.89			
Homeowner's Assiatance Grant		7,132.89				180,685.1
Post Sandy Planning Grant		280,000.00	99,314.82			100,003.1
			_ *			
			7			
				-		
Totals	1,035,723.39	828,190.44	371,468.10	44,266.32		1,448,179.4

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

		Transferred fr Budget App	propriations				Balance
Grant	Balance Jan. 1, 2014	Budget	Appropriation By 40A:4-87		Expended	Cancelled	Dec. 31, 2014
	22,210.82	21,555.46					43,766.28
Clean Communities		6,982.96			6,000.00		982.96
Home Owners Grant	536.95						536.95
Municipal Storm Water Grant	6,814.63	2,098.31			4,445.75		4,467.19
Police Body Armor	114,046.23	2,000.01					114,046.23
Scholar Park Phase II	51.90						51.90
Improvements to Pine Street							303,399.75
Federal Beachfront Grant	303,399.75						1,874.29
Alcohol Education and Rehabilitation	1,874.29	0.004.70			19,315.00		23,336.69
Recycling Tonnage Grant	33,369.99	9,281.70			10,010.00	,	15,179.41
County of Monmouth Open Space Grant	15,179.41						314.09
DOT - Reconstruction Jersey Avenue Phase II	314.09						1,458.83
Emergency Management Performance Grant	1,458.83			Y			10,000.00
Jewish Foundation of New Jersey	10,000.00						12,985.51
Drunk Driving Enforcement Fund	10,290.63	2,694.88					
Clean Shores	1,223.10						1,223.10
State Recycling Grant	7,920.67						7,920.67
Cops in Shops		- 2	1,200.00				1,200.00
Home Owners Assitance Grant			7,132.89				7,132.89
Post Sandy Planning Grant			280,000.00		148,018.70		131,981.30
DCA Zoning Grant		59,849.12			31,445.42		28,403.70
Township of Madison		17,855.00			17,855.00	y .	
Township of Madison							,
			4				

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

		Transferred f Budget App				
Grant	Balance Jan. 1,	Budget	Appropriation By 40A:4-87	Expended	Cancelled	Balance Dec. 31, 2013
Robin Hood Foundation	597,301.80					597,301.80
Driving While Intoxicated	900.00	3,480.00		230.00		4,150.00
Rotary Foundation District 7500	31,780.00					31,780.00
Princeton Foundation Grant		125,400.00		67,029.99		58,370.01
Monmouth County Workforce Development	55,128.60		285,660.12	287,269.39		53,519.33
Bayshore Saturation Patrol Grant						
Drive Sober or Get Pulled Over			5,000.00	5,000.00	- ri r	
Post Sandy Planning Assistance Grant	30,000.00			30,000.00		
Gateway Church	10,000.00			9,615.85		384.15
			,			
					-	
Totals	1,253,801.69	249,197.43	578,993.01	626,225.10		1,455,767.03

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

		Transferred Budget App	to CY 2014 propriations		
Grant	Balance Jan. 1, 2014	Budget	Appropriation By 40A:4-87	Received	Balance Dec. 31, 2014
Clean Communities	11,123.35	11,123.35			
Police Body Armor	2,098.31	2,098.31		1,765.27	1,765.27
Recycling Tonnage Grant	9,281.70	9,281.70		8,359.17	8,359.17
Drunk Driving Enforcement Fund				2,673.18	2,673.18
Driving While Intoxicated	3,480.00	3,480.00		7,260.00	7,260.00
Construction Grant	1,000.00	1,000.00			
Princeton Foundation	11,300.00	11,300.00			
Homeowners Grant	5,982.96	5,982.96			
NJNG Solar Panels				2,500.00	2,500.00
Totals	44,266.32	44,266.32		22,557.62	22,557.62

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### \* LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax) 85001-00	85001-00 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	(63.712.19)
	XXXXXXXXXXXXXXXXX	
	XXXXXXXXXXXXXXX	5,677,811.00
Levy Calendar Year	XXXXXXXXXXXXXXXXXX	
Paid	5,677,810.32	5,677,810.32    xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Balance December 31, 2014	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
School Tax Payable # (Prepaid School Tax) 85003-00	(63,711.51)	(63,711. <mark>5</mark> 1)
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85004-00		XXXXXXXXXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools,		
transfer to Board of Education for use of local schools.  # Must include unnaid requisitions	5,614,098.81	5,614,098.81
# Must include unpaid requisitions		

<sup>#</sup> Must include unpaid requisitions.

### MUNICIPAL OPEN SPACE

Balance December 31, 2014 85046-00 xxxxxxxxx	Expenditures xxxxxxxx	Interest Earned xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	CY 2013 Levy 81105-00 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Balance January 1, 2014 85045-00 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Debit Credi	N/A
XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX				Credit	N/A

REGIONAL SCHOOL TAX
(Provide a separate statement for each Regional District involved)

_	
_	
=	
7	
-	

		. 417 .
	Debit	Credit
Balance January 1, 2014	xxxxxxxxxxxxxx	XXXXXXXXXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXXXXXXXXXX	
(Not in excess of 50% of Levy - 2012 - 2013) 85032-00	85032-00 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Levy School Year July 1, 2014 - Dec 31, 2014	XXXXXXXXXXXXXXX	
Levy Calandar Year 2014	XXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85034-00		XXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

### REGIONAL HIGH SCHOOL TAX

		N/A
	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85041-00	85041-00 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2012 - 2013) 85042-00	85042-00 xxxxxxxxxxxxxxxxx	
Levy School Year July 1, 2014 - Dec 31, 2014	XXXXXXXXXXXXXXXXX	
Levy Calandar Year 2014	XXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85044-00		XXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

### COUNTY TAXES PAYABLE

	Due County for Added and Omitted Taxes	County Taxes	Balance December 31, 2014	Paid	Due County for Added and Omitted Taxes 80003-05	County Open Space Preservation	County Health	County Library 80003-04	General County 80003-03	Levy	Due County for Added and Omitted Taxes 80003-02	County Taxes 80003-01	Balance January 1, 2014	
1,742,644.55	21,580.63		XXXXXXXXXXXXXX	1,721,063.92	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	Debit
1,742,644.55	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	21,580.23				1,715,453.48	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	5,610.84		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Credit

### SPECIAL DISTRICT TAXES

Balance December 31, 2014	Paid	Total Levy		Special Improvement District		Garbage - 81109-00	Water - 81112-00	Sewer - 81111-00	Fire - 81108-00	Levy: (List Each Type of District Tax Separately - see Footnote)	Balance January 1, 2014		
80003-09	80003-08	80003-07								see Footnote)	80003-06		
		XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	Debit	
xxxxxxxxxxxxxx	XXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Credit	N/A

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

### STATE LIBRARY AID

NA

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID	LIBRARY WITH S	TATE AID
	Debit	Credit
Balance Jan. 1, 2014 80004-01	80004-01 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 80004-02	80004-02 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Expended 80004-09		XXXXXXXXXXXXXXX
Balance Dec 31, 2014 80004-10		

DT0111111111111111111111111111111111111			Credit
N/A	RESERVE FOR EXPENSE OF PARTICIPATION IN FR	E COUNTY LIBRARY	WITH STATE AID
	RESERVE FOR EXPENSE OF PARTICIPATION IN FR	E COUNTY LIBRARY	WITH STATE AID
		יר סססופרו בוטואויו	WITH STATE AID
DT2T3/17 107 14/11/11 01 7 11/11/11 11/11 11/11 11/11			
RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID		)	
RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID		Debit	Credit
Debit Credit		03 000000000000000000000000000000000000	
Balance Jan. 1, 2014  SOUNTY LIBRARY WITH STATE AID  ROOM-03  SOUNTY LIBRARY WITH STATE AID  ROOM-03  SOUNTY LIBRARY WITH STATE AID  ROOM-03  SOUNTY LIBRARY WITH STATE AID		***************************************	
Balance Jan. 1, 2014		04   xxxxxxxxxxxx	
PENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH    Debit     Debit			
Balance Jan. 1, 2014  State Library Aid Received  State Library Aid Received  RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID  Debit  Credit  80004-03  xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx			
Balance Jan. 1, 2014  State Library Aid Received			
B0004-04 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			^^^^^^
## DEPARTION IN FREE COUNTY LIBRARY    Debit			
Debit		Ď	
Debit		712	
Debit		CONTRACTOR STATEMENT OF THE PROPERTY OF THE PR	
Debit   Debit			
Debit   Debit   Debit   Debit     Debit     Debit     Debit			

Balance Dec 31, 2014 80004-14	Expended 80004-13	State Library Aid Received 80004-06	Balance Jan. 1, 2014 80004-05 x		N/A RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35)
		80004-06 xxxxxxxxxxxxxxxxxx	80004-05 xxxxxxxxxxxxxxxxx	Debit	ITH STATE AID (I
	XXXXXXXXXXXXXXXX			Credit	N/A N.J.S.A. 40:54-35)

		Balance Dec 31, 2014 80004-16
XXXXXXXXXXXXXXX		Expended 80004-15
	80004-08 xxxxxxxxxxxxxxxxxxxxxxx	State Library Aid Received 80004-08
	80004-07 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Balance Jan. 1, 2014 80004-07
Credit	Debit	
N/A	ITH FEDERAL AID	RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

## STATEMENT OF GENERAL BUDGET REVENUES CY 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	500,000.00	500,000.00	
Miscellaneous Revenue Anticipated:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXX
Adopted Budget	4,651,204.75	4,778,528.85	127,324.10
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXXX
Added by N.J.S. 40A:4-87: (List on 17a)	578,993.01	578,993.01	
Total Miscellaneous Revenue Anticipated 80103-	5,230,197.76	5,357,521.86	127,324.10
Receipts from Delinquent Taxes 80104-	280,000.00	307,506.39	27,506.39
Amount to be Raised by Taxation:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	5,964,698.68	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	5,964,698.68	6,171,767.31	207,068.63
	11,974,896.44	12,336,795.56	361,899.12

## ALLOCATION OF CURRENT TAX COLLECTIONS

* 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.	* Deficit Non-Budget Revenue (see footnote)	* Excess Non-Budget Revenue (see footnote)	Balance for Support of Municipal Budget (or)	Deficit in Required Collection of Current Taxes (or)	Reserve for Uncollected Taxes	Municipal Open Space Tax	Special District Taxes	Due County for Added and Omitted Taxes	County Taxes	Regional High School Tax	Regional School Tax	Local District School Tax	Amount to be Raised by Taxation:	Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	
	80118-00	80117-00	80116-00	80115-00	80114-00	80120-00	80113-00	80112-00	80111-00	80110-00	80119-00	80109-00		80108-00	
13,586,612.02	XXXXXXXXXXXXXXXX		6,171,767.31	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX			21,580.23	1,715,453.48			5,677,811.00	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	Debit
13,586,612.02		XXXXXXXXXXXXXX	6,171,767.31 xxxxxxxxxxxxxxx		379,900.00	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	1,715,453.48 xxxxxxxxxxxxx	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	13,206,712.02	Credit

## STATEMENT OF GENERAL BUDGET REVENUES 2014 (Continued)

# Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

	578,993.01	578,993.01	Total (Sheet 17)
	7,132.89	7,132.89	Homeowners Assistance Grant
	285,660.12	285,660.12	Workforce Development Partnership Program
	280,000.00	280,000.00	Post Sandy Planning Assistance Grant
	5,000.00	5,000.00	Drive Sober or Get Pulled Over
	8	1,200.00	Cops in Shops
Excess or Deficit	Realized	Budget	Source

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 privided if applicable.

CFO Signature:

Sheet 17a

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

51,048.21	80012-12	Unexpended Balances Canceled (see footnote)
12,175,848.23	80012-11	Total Expenditures
	312,448.80	Reserved 80012-10
	379,900.00	Paid or Charged - Reserve for Uncollected Taxes 80012-09
	11,483,499.43	Paid or Charged [Budget Statement Item (L)] 80012-08
		Deduct Expenditures:
12,226,896.44	80012-07	Total Appropriations and Overexpenditures
	80012-06	Add: Overexpenditures (see footnote)
12,226,896.44	80012-05	Total General Appropriations (Budget Statement Item 9)
252,000.00	80012-04	Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)
11,974,896.44	80012-03	Appropriated for 2014 (Budget Statement Item 9)
578,993.01	80012-02	2014 Budget - Added by N.J.S. 40A:4-87
11,395,903.43	80012-01	2014 Budget as Adopted

FOOTNOTES 
RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be market 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)

N/A

	Reserved	Paid or Charged	Deduct Expenditures:	Total Authorizations	N.J.S. 40A:4-20 (Prior to adoption of Budget)	N.J.S. 40A:4-46 (After adoption of Budget)	2014 Authorizations

### RESULTS OF 2014 OPERATION

### CURRENT FUND

	Surplus Balance - To Surplus (Sheet 21)	Deficit Balance - To Trial Balance (Sheet 3)				Prior Year Taxes	Interfund Advances Originating in 2014	Required Collection of Current Taxes		Delinquent Tax Collections	Miscellaneous Revenues Anticipated	Deficit in Anticipated Revenues:	Balance Dec 31, 2014	Balance Jan 1, 2014	Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Prior Years Tax Overpayments Cancelled	Due to Local School Board Cancelled		Prior Years Interfunds Returned in 2014	Unexpended Balance of CY 2014 Appropriation Reserves	Sale of Municipal Assets	Payments in Lieu of Taxes on Real Property	(Sheet 27)	Miscellaneous Revenue Not Anticipated	Unexpended Balances of 2014 Budget Appropriations	Required Collection of Current Taxes		Delinquent Tax Collections	Miscellaneous Revenues anticipated	
	80013-14	80013-13					80013-12	80013-11		80013-10	80013-09		80013-08	80013-07	ets 13 & 14)				80013-06	80013-05		81120-	81114-	81113-	80013-04	80013-03		80013-02	80013-01	
616,377.30	4 612,861.98	3 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX					3,515.32					XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	80013-06 xxxxxxxxxxxxxx	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	
616,377.30	XXXXXXXXXXXXXXX		XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX		XXXXXXXXXXXXXXX	XXXXXXXXXXXXXX		4			23,849.67				179,580.30	51,048.21	207,068.63		27,506.39	127,324.10	200000000000000000000000000000000000000

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

179,580.30	Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)
3,556.74	Interest
4,965.00	Sale of Property
561.80	Restitution
28,035.71	Board of Health
14,400.68	Auctions
40.00	Death Certificates
20,805.20	Stale Dated Checks
295.00	Accident Reports
22,794.35	Workman Compensation
33,001.05	Insurance Dividends
7,379.77	Gas Reimbursement
1,097.81	2% Administration Fee for Senior Citizens and Vets
36,253.00	Premium on Sale of Note
4,145.68	Budget Refunds
450.00	State DMV
804.22	Miscellaneous
689.29	View Finder
270.00	Police Department
35.00	Return Check Fee
Amount Realized	Source

### SURPLUS - CURRENT FUND CY 2014

7. Balance December 31, 2014 80014-05 686,302.80 xxxxxxxx	6. XXXXXXXXX	5. Amount Appropriated in TY 2014 Budget - with Prior Writ- ten Consent of Director of Local Government Services 80014-04 xxxxxxxxx	80014-03 500,000.00	3. Excess Resulting from TY 2014 Operations 80014-02 xxxxxxxxxxxxxxxxx 612,8	2. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	1. Balance July 1, 2014 80014-01 xxxxxxxxxxxxxx 573,4	Debit Credi
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	612,861.98		573,440.82	Credit

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

686,302.80	80014-15	* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
289,320.03	80014-14	Total Other Assets
		Cash Deficit # 80014-13
	252,000.00	Deferred Charges # 80014-12
	37,320.03	(1) Due from State of N.J. Senior  Citizens and Veterans Deduction 80014-16
		Other Assets Pledged to Surplus: *
	80014-10	Deficit in Cash Surplus
396,982.77	80014-09	Cash Surplus
4,350,438.90	80014-08	Deduct Cash Liabilities Market with "C" on Trial Balance
4,747,421.67		Sub Total
50.00		Change Fund
	80014-07	Investments
4,747,371.67	80014-06	Cash

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

### (FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2014 LEVY

To Current Taxes Realized in Cash (Sheet 17)	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	Total of Line 10	14. Calculation of Current Taxes Realized in Cash:	Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here	13. Percentage of Cash Collections to Total CY 2014 Levy, 97.67% 82112-00	12. Amount Outstanding December 31, 2014	11. Total Credits	Total to Line 14 821	State's Share of CY2014 Senior Citizens and Veterans Deductions Allowed	R.E.A.P. Revenue	In CY 2014 * 821:	10. Collected in Cash: In CY2013 821	9. Discount Allowed	8. Remitted, Abated or Canceled	7. Transferred to Foreclosed Property	6. Transferred to Tax Title Liens	5a. Subtotal 2014 Levy \$ 13,521,728.28  5b. Reductions due to tax appeals**  5c. Total 2014 Levy		3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	2. Amount of Levy Special District Taxes	(Abstract of Ratables)	Or
				evy Sale check here 🔲 & co	00	83120-00		82111-00 \$ 13,206,712.02	82123-00 \$ 54,940.41	82124-00 \$	82122-00 \$ 13,082,974.41	82121-00 \$ 68,797.20	82110-00	82109-00	82108-00	82107-00	<u>82106-00</u>	82104-00	82103-00	82102-00	82113- <mark>0</mark> 0	02101-00
\$ 13,206,712.02	€9	\$ 13,206,712.02		☐ & complete sheet 22a.		00 \$ 315,016.26	\$ 13,206,712.02	)2	=		-	0	\$	\$	\$	\$	00 \$ 13,521,728.28	00 \$ 163,680.07	\$	90 \$	00 \$	13,358,048.21

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

<sup>\*</sup> Include overpayments applied as part of 2014 collections.

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

# ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

## To Calculate Underlying Tax Collection Rate for 2014

NA

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

(2) Utilizing Tax Levy Sale	(Net Cash Collected divided by Item 5c) is	Line 5c (sheet 22) Total 2014 Tax Levy\$\$	sheet 22)Tax Sale	1) Utilizing Accelerated Tax Sale
-----------------------------	--	--	-------------------	-----------------------------------

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

	Due To State of New Jersey	Due From State of New Jersey	12. Balance December 31, 2014	10. Cancelled	9. Received in Cash from State	8. Sr. Citizens Deductions Disallowed By Tax Collector CY 2013 Taxes xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	7. Sr. Citizens Deductions Disallowed By Tax Collector	6. Veterans Deductions Allowed By Tax Collector - 20	5. Veterans Deductions Allowed By Tax Collector	4. Sr. Citizens Deductions Allowed By Tax Collector	3. Veterans Deductions Per Tax Billings	2. Sr. Citizens Deductions Per Tax Billings	Due To State of New Jersey	Due From State of New Jersey	1. Balance January 1, 2014	
98,570.03		XXXXXXXXXXXXXXX	XXXXXXXXXXXXXX		XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX				44,750.00	16,550.00	XXXXXXXXXXXXXXX	37,270.03	XXXXXXXXXXXXXXXX	DEBIT
98,570.03	XXXXXXXXXXXXXX	x 37,320.03	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		54,890.41		6,359.59			XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX		XXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	CREDIT

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

To Item 10, Sheet 22	Less: Line 7	Sub-Total	Line 5	Line 4	Line 3	Line 2
54,940.41	6,359.59	61,300.00			44,750.00	16,550.00

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

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by June 30, 2014.	Interest Earned on Taxes Pending Appeals	Taxes Pending Appeals * 367,	Balance December 31, 2014		(Portion of Appeal won by Municipality, including Interest)	Cash Paid to Appellants (Including 5% Interest from Date of Payment)	Interest Earned on Taxes Pending State Appeals	are Pending State Appeal (Item 14, Sheet 22)	Interest Earned on Taxes Pending Appeals	Taxes Pending Appeals 96,8	Balance January 1, 2014	
396,823.06	XXXXXXXXX	367,814.05 xxxxxxxxx	367,81				XXXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXX	96,823.06 xxxxxxxxxxxxxxx xxxxxx xxxxxx	XXXXXXXXXXXXXXX	Debit
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	367,814.05 xxxxxxxxxxxxxxx	•	XXXXXXXXXXXXXXX	29,009.01 xxxxxxxxxxxxxxx	XXXXX	XXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Credit
396,823.06	XXXXXXX	XXXXXXX	XXXXXXX		XXXXXXX	XXXXXXX			XXXXXX	XXXXXX	396,823.06	ji I

Signature of Tax Collector

T-142

Date

### ACCELERATED TAX SALE - CHAPTER 99

NA

# 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.

6	O	4	ω		12	-	20		ĺμ	D		0		'n	≯
Reserve for Uncollected Taxes (item E above)	Total Required at% (items 4+6)	Cash Required	Less: Anticipated Revenues (item 5, budget sheet 11)	Total	Taxes not Included in the Budget (AFS 25, items 2 thru 7)	Subtotal General Appropriations (item 8(L) budget sheet 29)	2015 Reserve for Uncollected Taxes Appropriation Calculation (Actual)	(A - D)	Net Reserve for Uncollected Taxes	Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]	Raised by Taxes over Prior Year [(2015 Estimated Total Levy - 2014 Total Levy)/2014 Total Levy]	TIMES: % of increase of Amount to be	(sheet 26, Item 14A) x % of collection (Item 16)	Reserve for Uncollected Taxes Exclusion: Outstanding Balance of Delinguent Taxes	Reserve for Uncollected Taxes (sheet 25, Item 12)
<del>⇔</del>	₩	φ	€9	€9	€9	₩		<b>↔</b>		Φ					€9

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

622,588.92	622,588.92			15. Totals
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	66.27	83122-00	B. Tax Title Liens
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	315,016.26	83121-00	A. Taxes
315,082.53	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		2014	14. Balance December 31, 2014
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	315,016.26	83123-00		13. CY 2014 Taxes
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		83119-00	erred to Liens	12. CY 2014 Taxes Transferred to Liens
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		83118-00	2014 Tax Sale	11. Interest and Costs - CY 2014 Tax Sale
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		83117-00	B. Tax Title Liens
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	307,506.39	83116-00	A. Taxes
307,506.39	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			10. Collected:
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	307,572.66			9. Balance Brought Down
307,572.66	307,572.66			8. Totals
307,572.66	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		ayments	7. Balance Before Cash Payments
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	(1)	83107-00	ansfers from Taxes	B. Tax Title Liens - Transfers from Taxes
(1)	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	83104-00	Tax Title Liens	A. Taxes - Transfers to Tax Title Liens
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	ear)	Adjustment between Taxes (Other than current year) and Tax Title Liens:	6. Adjustment between Tay and Tax Title Liens:
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		83111-00		5. Added Tax Title Liens
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	4,186.02	83110-00		4. Added Taxes
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	83109-00		B. Tax Title Liens
	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	83108-00		A. Taxes
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		d Tax Title Liens	3. Transferred to Foreclosed Tax Title Liens
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	83106-00		B. Tax Title Liens
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	83105-00		A. Taxes
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx			2. Canceled:
xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		83103-00	B. Tax Title Liens
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	303,386.64	83102-00	A. Taxes
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	386.64			1. Balance January 1, 2014
Credit	Debit		-	

17. Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in CY 2015.

314,988.00 83125<mark>-</mark>00

and represents the

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 99.97%

(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)

		84124-00	24. Balance December 31, 2014
	XXXXXXXXXXXXXXXXXX	84123-00	23. Cancelled
	XXXXXXXXXXXXXXXX	84122-00	22. Collected *
XXXXXXXXXXXXXX		erty 84121-00	21. CY 2014 Sales from Foreclosed Property
XXXXXXXXXXXXX		84120-00	20. Balance January 1, 2014
Credit	Debit		
N/A		GE SALES	MORTGAGE SALES
	XXXXXXXXXXXXXXX	84119-00	19. Balance December 31, 2014
,	XXXXXXXXXXXXXX	84118-00	
	XXXXXXXXXXXXXXXX	84117-00	17. Collected *
XXXXXXXXXXXXXXX		erty 84116-00	16. CY 2014 Sales from Foreclosed Property
XXXXXXXXXXXXX		84115-00	15. Balance January 1, 2014
Credit	Debit		
N/A		T SALES	CONTRACT SALES
2,191,000.00	2,191,000.00		
2,191,000.00	XXXXXXXXXXXXXXX	84114-00	14. Balance December 31, 2014
XXXXXXXXXXXXX		84113-00	
	XXXXXXXXXXXXXX	84112-00	12. Loss on Sales
	XXXXXXXXXXXXXXXXX	84111-00	11. Mortgage
	XXXXXXXXXXXXXXXX	84110-00	10. Contract
	XXXXXXXXXXXXXX	84109-00	9. Cash *
XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		8. Sales
	XXXXXXXXXXXXXXXXXX	n 84107-00	7. Adjustment to Assessed Valuation
XXXXXXXXXXXXXXX		n 84106-00	6. Adjustment to Assessed Valuation
	XXXXXXXXXXXXXX	84105-00	5B.
XXXXXXXXXXXXXX		84102-00	5A.
XXXXXXXXXXXXX		84104-00	4. Taxes Receivable
XXXXXXXXXXXXXX		84103-00	3. Tax Title Liens
XXXXXXXXXXXXXXX	XXXXXXXXXXXXX	- 4	2. Foreclosed or Deeded in CY 2014
XXXXXXXXXXXXXX	2,191,000.00	84101-00	1. Balance January 1, 2014
Credit	Debit		
	LIQUIDATION)	(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)	(PROPERTY ACQUIRE

To Results of Operation (Sheet 19)	Realized in CY2014 Budget	Analysis of Sale of Property: \$_ * Total Cash Collected in CY 2014
		(84125-00)

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.)

.0	.9	œ	.7	<u>,</u>	CI	4.	ω	is		
							3. Deficit in Dog License Fund	2. Emergency Authorizations - Schools	Emergency Authorization -     Municipal *	Caused By
 ₩	 ₩	 ₩	 ₩	 ₩	<b>₩</b>	₩ 	₩ 	₩	<b>⇔</b>	
							6,834.13 \$			Amount Dec. 31, 2013 Per Audit Report
\ <del>\$</del>	<b>\</b>	\ <del>\$</del>	<b>₩</b>	\$	<del>\</del>	<b>₩</b>	<b>'</b> ↔ 	<b>⇔</b>	<del>'</del> <del>\</del>	
€9	6	€9	€9	69	€9	€9	6,835.00 \$	ω.	€	Amount in 2014 Budget
							4,361.25 \$		252,000.00 \$	Amount Resulting from 2014
6	₩	6	6	₩	€9	<del>↔</del>		↔		De
							4,360.38		252,000.00	Balance as at Dec 31, 2014

# 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

4.	ω	5	<u>-</u> 1			.01	4.	ω	2	-	
				In favor of	JUDGEMENTS E						<u>Date</u>
				On Account of	JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED						
€9	€9	₩	6	Date Entered	MUNICIPALITY AN						Purpose
				Amount	D NOT SATISFI	€9	€	€	€	€9	
				Appropriated for in Budget of Year 2015	IED N/A				,		N/A Amount

Sheet 28

<sup>\*</sup> Do not include items funded or refunded as listed below.

FUND:	
FUND.	

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.

Chief Financial Officer

-			Not Less Than		REDUC	ED IN 2014	
		Amount	1/5 of Amount	Balance	By 2014	Canceled	Balance
Date	Purpose	Authorized	Authorized *	Dec. 31, 2013	Budget	by Resolution	Dec 31, 2014
	Revaluation	300,000.00	60,000.00	240,000.00	60,000.00		180,000.00
	Hurricane Sandy	1,500,000.00	300,000.00	967,247.00	592,998.00		374,249.00
	Hurricane Sandy	1,500,000.00	300,000.00	967,247.00	592,998.00		374,249.00
	Hurricane Sandy	2,000,000.00	400,000.00	1,600,000.00	592,999.00		1,007,001.00
	Hurricane Sandy	1,500,000.00	300,000.00	1,200,000.00	592,999.00		607,001.00
3/10/2013	Turnoane Garay			361191 - 11			
-							
	Totals	6,800,000.00	1,360,000.00	4,974,494.00	2,431,994.00		2,542,500.00
				80025-00	80026-00		

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

and are recorded on this page.

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

			Not Less Than		REDUCE	D IN 2014
		Amount	1/3 of Amount	Balance	By 2014	Canceled
Date	Purpose	Authorized	Authorized *	Dec. 31, 2013	Budget	by Resolut
	Total					

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.

80027-00

80028-00

Chief Financial Officer

N/A

Balance Dec 31, 2014

and N.J.S. 40A:4-55.13 et seq. and are recorded on this page.

**FUND:** 

\* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2014" must be entered here and then raised in the CY2015 budget.

### SCHEDULE OF BONDS ISSUED AND OUTSTANDING 2014 DEBT SERVICE FOR BONDS

### (MUNICIPAL) GENERAL CAPITAL BONDS

	, i	80033-15	80033-14	
				Total
*.				
Interest Rate	Date of Issue	Amount Issued	CY 2014 Maturity	Purpose
NA	4	LIST OF BONDS ISSUED DURING 2014	ONDS ISSUED	LIST OF E
3 \$ 82,325.00	80033-13		vice" (* Items)	Total "Interest on Bonds - Debt Service" (* Items)
	\$	80033-12		CY 2014 Interest on Bonds *
<del>0</del>	80033-11		nent Bonds*	CY 2014 Bond Maturities - Assessment Bonds*
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		80033-10	Outstanding December 31, 2014
	XXXXXXXXXXXXXXXXX		80033-09	Paid
		80033-08 xxxxxxxxxxxxxxx	80033-08	Issued
		80033-07 xxxxxxxxxxxxxx	80033-07	Outstanding Jan. 1, 2014
	IDS	ASSESSMENT SERIAL BONDS	ASSESSMEN	
	\$ 82,325.00	80033-06 \$		CY 2014 Interest on Bonds
\$ 439,000.00	80033-05		Capital Bonds	CY 2014 Bond Maturities - General Capital Bonds
	2,714,000.00	2,714,000.00		
	XXXXXXXXXXXXXXXXX	2,299,000.00	80033-04	Outstanding December 31, 2014
	XXXXXXXXXXXXXXXXX	415,000.00	80033-03	Paid
		80033-02 xxxxxxxxxxxx	80033-02 ×	Issued
	2,714,000.00	XXXXXXXXXXXXXXXX	80033-01 ×	Outstanding Jan. 1, 2014
CY 2015 Debt Service	Credit	Debit		
	BONDS	(MUNICIPAL) GENERAL CAPITAL BONDS	ICIPAL) GENE	(MUN

### SCHEDULE OF LOANS ISSUED AND OUTSTANDING 2014 DEBT SERVICE FOR LOANS

### (MUNICIPAL) GREEN ACRES LOANS

		80033-15	80033-14	
				Total
, alc				
Interest	Date of	V Amount Issued	CY 2014 Maturity	Purpose
N/A		D DURING 2014	LIST OF LOANS ISSUED	LIST OF
4	80033-13		structure Loan	CY 2015 Debt Service for NJ Infrastructure Loan
6,000.00	80033-12			CY 2015 Interest on Loans
35,939.19	80033-11			CY 2015 Loan Maturities
	250,738.35	250,738.35		
	XXXXXXXXXXXXXXXXX	214,178.45	80033-10	Outstanding December 31, 2014
	XXXXXXXXXXXXXXXXX	36,559.90	80033-09	Paid
		80033-08 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	80033-08	Issued
	250,738.35	80033-07 xxxxxxxxxxxxxxxxx	80033-07	Outstanding Jan. 1, 2014
		RE LOAN	NJ INFRASTRUCTURE LOAN	NI LN
	80033-13 \$		cres Loan	CY 2015 Debt Service for Green Acres Loan
16,414.43	<del>\(</del>			CY 2015 Interest on Loans
70,185.81	80033-05 \$			CY 2015 Loan Maturities
	906,983.05	906,983.05		
	XXXXXXXXXXXXXXXXXX	838,180.18	80033-04	Outstanding December 31, 2014
	XXXXXXXXXXXXXX	68,802.87	80033-03	Paid
		XXXXXXXXXXXXXXXXX	80033-02	Issued
	906,983.05	XXXXXXXXXXXXXXXX	80033-01	Outstanding Jan. 1, 2014
CY 2015 Debt Service	Credit	Debit		
	LOANS	11	(MUNICIPAL) GREEN ACRES	

## SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR BONDS - REVISED

- YPE - 0	TYPE I SCHOOL TERM BONDS	RM BONDS		N/A
		Debit	Credit	Service
Outstanding Jan. 1, 2014	80034-01	80034-01 xxxxxxxxxxxxxxxxx		
Paid	80034-02		XXXXXXXXXXXXXXXX	
Outstanding December 31, 2014	80034-03		XXXXXXXXXXXXXXXXX	
CY 2014 Bond Maturities - Term Bonds		80034-04	€9	
CY 2014 Interest on Bonds *		80034-05	<del>()</del>	
T	YPE I SCHO	TYPE I SCHOOL SERIAL BOND	ND	
Outstanding Jan. 1, 2014	80034-06	XXXXXXXXXXXXXXXXX		
Issued	80034-07	XXXXXXXXXXXXXXXX		
Paid	80034-08		XXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014	80034-09		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
CY 2014 Interest on Bonds *		80034-10 \$	\$	
CY 2014 Bond Maturities - Serial Bonds	S		80034-11	€9
Total "Interest on Bonds - Type I School Debt Service" (* Items)	ol Debt Servic	e" (* Items)	80034-12	€
LIST OF BO	NDS ISSUE	LIST OF BONDS ISSUED DURING 2014	4	N/A
Purpose 20	2015 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total 80035-				
2014 INTEREST	REQUIREM	ENT - CURREN	2014 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY Outstanding  December 31, 2014	.Y CY 2015 Interest Requirement
Emergency Notes     Special Emergency Notes		80036-	÷ €	3
		80038-	<b>↔</b>	↔ ↔
4. Interest on Unpaid State and County Taxes	ity Taxes	80039-	<del>()</del>	€9
.On			Ψ	€9
6.			₩	€

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

		Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	CY 2015 Budg	et Requirement For Interest **	Interest Computed to (Insert Date)
	1.	Various Capital Improvements	517,000.00	7/14/2005	373,800.00	3/5/2015	1.25%	17,900.00	4,672.50	3/5/2015
		Various Capital Improvements	1,106,000.00	3/18/2005	907,200.00	3/5/2015	1.25%	28,400.00	11,340.00	3/5/2015
S	3.	Various Capital Improvements	596,000.00	7/13/2006	499,500.00	3/5/2015	1.25%	15,300.00	6,243.75	3/5/2015
<b>_</b>	4:	Various Capital Improvements	368,600.00	6/8/2007	345,100.00	3/5/2015	1.25%	4,700.00	4,313.75	3/5/2015
O O	5.	Various Capital Improvements	529,150.00	7/11/2008	474,750.00	3/5/2015	1.25%	13,600.00	5,934.38	3/5/2015
Ф	6.	Various Capital Improvements	330,600.00	7/10/2009	300,300.00	3/5/2015	1.25%	10,100.00	3,753.75	3/5/2015
<b>+</b>	7.	Various Capital Improvements	238,450.00	7/09/2010	223,420.00	3/5/2015	1.25%	7,515.00	2,792.75	3/5/2015
	8.	Various Capital Improvements	294,524.00	11/3/2011	294,524.00	3/5/2015	1.25%	9,200.00	3,681.55	3/5/2015
	9.	Various Capital Improvements	495,425.00	6/29/2012	495,425.00	3/5/2015	1.25%	14,000.00	6,192.81	3/5/2015
ω	10.	Various Capital Improvements	109,250.00	3/8/2013	109,250.00	3/5/2015	1.25%		1,365.63	3/5/2015
ω	11.	Various Capital Improvements	1,349,000.00	6/13/2013	1,349,000.00	3/5/2015	1.25%		16,862.50	3/5/2015
	12.	Various Capital Improvements	312,600.00	6/13/2013	312,600.00	3/5/2015	1.25%		3,907.50	3/5/2015
	13.	Various Capital Improvements	930,450.00	12/31/2014	930,450.00	3/5/2015	1.25%		11,630.63	3/5/2015
	14.	Less: Cash On Hand			(500,000.00)					
		Total	7,177,049.00		6,115,319.00			120,715.00	82,691.49	

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

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

80051-01 80051-02

<sup>\* &</sup>quot;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 CY 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in CY 2015 or written intent of permanent financing submitted with statement.

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

### DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	CY 2015 Budg For Principal	et Requirement For Interest **	Interest Computed to (Insert Date)
1									
2									
<b>ω</b> 3		-							
<del>5</del> 4									
o 5									
o 6							Fire-in-H		
. 7		,							
-									
8									
ω 9	•								
٥١ م									
11									
12									
13.									
14.									
14.	Total						00051.01	20054.00	

80051-01

80051-02

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

Assessment Notes with an original date of issue of SFY 2010 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

			Amount of Lease Obligation	CY 2015 Budg	get Requirement
		Purpose	Outstanding Dec. 31, 2014	For Principal	For Interest/Fees
	1.				
	2.				
ഗ	3.				
5	4.				
D	5.				
D	6.				
+	7.				
	8.			1	
ى د	9.				
_	10.				*
)	11.				
	12.				
	13.				٠.
	14.				
	-	Total		80051-01	80051-02

### BOROUGH OF UNION BEACH GENERAL CAPITAL FUND

### **IMPROVEMENT AUTHORIZATIONS**

IMPROVEMENTS		alance ber 31, 2013	2014 Year				lance er 31, 2014
IMPROVEMENTS	Funded	<u>Unfunded</u>	Authorizations	Cancelled	Expended	Funded	<u>Unfunded</u>
Various Capital Improvements:							
Computer Equipment in Tax Office (784A)		\$ 635.71	\$		\$	\$ -	\$
Acquisition of Land Block 29 Lot 5 (805E)		4,023.80					4,023.80
Reconstruction of Various Streets (823)		36.78					36.78
Various Capital Improvements:							
Improvements to Firefighters (2003-22D)		0.77					0.77
Acquisition of Street Sweeper (2003-22J)		159.79					159.79
Acquisition of First Aid Vehicle (2003-22K)		459.79					459.79
Acquisition and Installation of Generator at Police Headquarters (2003-22L)		19,245.43		(19,245.43)			
Reconstruction of Bayview Avenue (2004-37A)		7.02					7.02
Replacement of Roof at Borough Hall (2004 - 37D)		10,768.00					10,768.00
Reconstruction of Columbia Avenue (2004 -37F)		520.68					520.68

### BOROUGH OF UNION BEACH GENERAL CAPITAL FUND

### IMPROVEMENT AUTHORIZATIONS

IMPROVEMENTS		ance or 31, 2013 <u>Unfunded</u>	2014 Year <u>Authorizations</u>	Reappropriated	Expended		ance er 31, 2014 <u>Unfunded</u>
Various Improvements to Municipal Building (2009 -135D)	\$	\$ 31,513.04	\$			\$	\$ 31,513.04
Purchase and Installation of Parking Meters (2010 -154C)		210.00					210.00
Reconstruction of Scholar Drive (2012-185)		20,717.28			20,717.28		
Improvements to Haug Street ( 2012-185)		39,059.12			39,059.12		
Roof Replacement on Public Works Building	1,900.00	36,100.00				1,900.00	36,100.00
Acquisition of Recreational Vehicle	500.00	9,500.00				500.00	9,500.00
		28,485.00					28,485.00
Acquisition of Computers and Software		7,235.00					7,235.00
Acquisition of Police Time Management Software and Scanners		141,368.07			141,368.07		
Improvement to Scholer Park (2013 - 195 )							
Improvements to Shore Front (2013 - 195)		545,613.27			545,613.27		7 000 42
Acquisition of Police Weapons (2014-206)				19,245.43	11,345.00		7,900.43
Reconstruction of 7th Street (2014 - 203)			275,000.00		275,000.00		
Reconstruction of Harrison and Orange Street (2014 - 203)			442,000.00		442,000.00		
Reconstruction of Spruce Street (2014 - 203)			660,000.00		436,386.56		223,613.44
	\$ 2,400.00	\$ 895,658.55	\$ 1,377,000.00	\$	\$ 1,911,489.30	\$ 2,400.00	\$ 360,533.54

### GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Balance December 31, 2014		Appropriated to Finance Improvement Authorizations														List by Improvements - Direct Charges Made for Preliminary Costs:	(Financed in whole by the Capital Improvement Fund)	Improvement Authorizations Canceled	Received from 2014 Budget Appropriation *	Balance Dec. 31, 2013	
	80031-0	,	80031-04														ry Costs:	80031-03		80031-02	80031-0	
51,850.70	2,871.70		48,979.00														XXXXXXXXXXXXXXXXX	80031-03 xxxxxxxxxxxxxxxxxxxxxxxxxxxx	XXXXXXXXXXXXXXXXX	80031-07 xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	80031-01xxxxxxxxxxxxxxxxxxxxxx	Debit
51,850.70	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			50,000.00	1,850.70	Credit

<sup>\*</sup> The full amount of the 2014 budget appropriation should be transferred to this account unless the balance (

### GENERAL CAPITAL FUND

# SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

N/A

Balance December 31, 2014		Appropriated to Finance Improvement Authorizations	Received from County of Monmouth	Received from 2014 Emerency Appropriation *	Received from 2014 Budget Appropriation *	Balance Dec. 31, 2012	
80030-05		80030-04		80030-03	80030-02	80030-01	
				XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Debit
XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX					Credit

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

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

### GENERAL CAPITAL FUND ONLY

Total 80032-00				of \$177,571.00	(1) Includes a DOT Grant in the amount of \$220,000.00 and a Monmouth County Opens Space Grant in the amount		#203 Various Capital Improvements	Purpose
1,377,000.00					t of \$220,000.00		1,377,000.00	Amount Appropriated
930,450.00					and a Monmouth C		930,450.00 1	Total Obligations Authorized
48,979.00					ounty Opens Space		48,979.00	Down Payment Provided by Ordinance
					Grant in the amount			Amount of Down Payment in Budget of CY 2014 or Prior Years

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

### 2014

99,297.47	99,297.47		
99,297.47 xxxxxxxxxxxxxxxx	99,297.47	80029-04	Balance December 31, 2014
XXXXXXXXXXXXXXXXX	J	80029-03	Appropriated to 2014 Budget Revenue
XXXXXXXXXXXXXXXX		s 80029-02	Appropriated to Finance Improvement Authorizations
			Premium on the Sale of Notes
	XXXXXXXXXXXXXXXXX		Funded Improvement Authorizations Canceled
	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Premium on Sale of Bonds
99,297.47	80029-01	80029-01	Balance Dec. 31, 2012
Credit	Debit		

# BONDS ISSUED WITH A COVENANT OR COVENANTS

NA

7.	<u></u> რ		4.	့ယ	5	<u>-</u> -
Net Appropriation Required	Less Amount of Special Trust Fund to be Used	Total of 3 and 4 - Gross Appropriation	Amount of Interest on Bonds with a Covenant - 2015 Requirement	3. Amount of Bonds Issued Under Item 1  Maturing in 2015  \$	2. Amount of Cash in Special Trust Fund as of December 31 2014 (Note A)	<ol> <li>Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2014</li> </ol>
↔ .					₩	<b>↔</b>

NOTE A - This amount to be supported by confirmation from bank or banks.

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2014 appropriation column.

### MUNICIPALITIES ONLY

### **IMPORTANT!!**

# This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

-
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N.J.S.A. 52:27BB-55 as /
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Amended by Chap. 211, P.L. 1987
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4. Amounts due School Districts	<ol> <li>County Taxes</li> <li>Amount due Special Districts</li> </ol>	<u>Unpaid</u> 1. State Taxes	Levy	4. 4% of 2014 Tax Levy for all purposes:	Levy 3. Cash Deficit 2014	2. 4% of 2014 Tax Levy for all purposes:	1. Cash Deficit 2014		NOTE: If answer to Item B1 is YES, then Item B2 must be answered.  Does the appropriation required to be included in the 2013 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	Answer YES or NO: Y	Answer YES or NO: Yes  Have payments been made for all bonded obligations or notes fall due during the year 2014?  December 31, 2014?		Seventy (70) percent of Item 1     Including prepayments and overpayments applied	Notal lax Levy for the Year 2014 was     Amount of Item 1 Collected in 2014 (*	
icts	cts \$	<u>CY 2013</u>	₩	all purposes:	₩ 	all purposes:			NOTE: If answer to Item B1 is YES, then Item B2 must be answered. appropriation required to be included in the 2013 budget for the liquidation or notes exceed 25% of the total of appropriations for operating the year just ended? Answer YES or NO:  NO	Yes If answer is "NO" give details	Yes  ade for all bonded obligations		m 1 d overpayments applied	r 2014 was d in 2014 (*)	
€	\$ 21,580.63	CY 2014	11		II				Item B2 must be answered.  2013 budget for the liquidation of all of appropriations for operating purposes.  NO	ve details.	fall due during the year ons or notes due on or			\$ 13,206,712.02	
€9	€	↔	₩	-	es es		€		wered.  Jidation  Frating p		2014? before		\$	\$ 13	
	21,580.63	<u>Total</u>							of all ourposes in th				,465,209.79	13,521,728.28	

for Local School Tax

Sheet 39

# SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

### UTILITIES ONLY

Note:

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

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

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND
AS AT December 31, 2014
Operating and Capital Sections
(Separately Stated) N/A

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 Sheet 8

POST CLOSING

TRIAL BALANCE - WATER UTILITY FUND

### AS AT December 31, 2014 Operating and Capital Sections

(Separately Stated) NIA

### POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

# IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT December 31, 2014

(Do not crowd - add additional sheets)															Title of Account
onal sheets)															Debit
						6 .									Credit

### ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

			REC	EIPTS				
Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	Assessments and Liens	Operating Budget				Disbursements	Balance Dec. 31, 2014
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXX	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
			*,-					
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXX	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx
Assessment bond Anticipation Note 199399								
		2						
Other Liabilities								
Trust Surplus  Less Assets "Unfinanced" *	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
Less Assets Offinancea								V
Totals				x 2				

<sup>\*</sup> Show as red figure

			N/A
0		Received	Excess or
			Cick
Operating Surplus Anticipated 91301-			150
Operating Surplus Anticipated with Consent 91302- of Director of Local Govt. Services 91302-			
Rents 91303-			
Fire Hydrant Service 91304-			
Miscellaneous 91305-			
			,
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
Reserve to Pay Debt Service			
Subtotal			
Deficit (General Budget) ** 91306-			
91307-			

<sup>\*\*</sup> Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budge must agree with amount shown for items on Sheet 45.

### Appropriations: Total Appropriations and Overexpenditures Add: Overexpenditures (See Footnote) Deduct Expenditures: Total Appropriations Surplus (General Budget) Unexpended Balance Canceled (See Footnote) Total Expenditures Emergency Added by N.J.S. Adopted Budget Paid or Charged 40A:4-87 STATEMENT OF BUDGET APPROPRIATIONS XXXXXXXXXXXXXXXX NA

FOOTNOTES:
RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

### STATEMENT OF 2014 OPERATION WATER UTILITY

NOTE: Section either a Budget Section

SECTION 1:

	n 2 should be filled out in every case.
'Surplus (General	an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (Genera sh"
y Budget contained	on 1 of this sheet is required to be filled out ONLY IF the 2014 Water Utility Budget contained

Revenue Realized:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled *	- 4	
Total Revenue Realized		
Expenditures:	XXXXXXXXXXXXXXXXX	,
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXXX	
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		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2014 Operation"  ("Excess in Operations - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2014 Operation"  ("Operating Deficit - to Trial Balance" - Sheet 46)		

### SECTION 2:

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

	** It more than about in some omegation Choot MA
	* Excess (Revenue Realized)
NONE	Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"
	2013 Appropriation Reserves Canceled in 2014

RESULTS OF 2014 OPERATIONS - WATER UTILITY	LTY	N/A
	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXXXXXXXXX	
Prior Year Revenue Refunds		
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus		XXXXXXXXXXXXXXXXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2		
OPERATING SURPLUS - WATER UTILITY	RUTILITY	N/A
	Debit	Credit
Balance Jan. 1, 2014	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Excess in Results of 2014 Operations	XXXXXXXXXXXXXXX	
Amount Appropriated in 2014 Budget - Cash Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Balance Dec. 31, 2014		XXXXXXXXXXXXXXXXX
ANALYSIS OF BALANCE December 31, 2014 (FROM WATER UTILITY - TRIAL BALANCE)	ber 31, 2014 BALANCE)	Z
Cash		
Investments		
Interfund Accounts Receivable	,	
Subtotal		
Deduct Cash Liabilities Marked with "C" on Trial Balance		
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	ash)	
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
OT BE /	OGET.	
"Other Assets" would be also pledged to each liabilities		

SCREDULE OF WATER OTILITY ACCOUNTS RECEIVABLE	
	N/A
Balance Dec. 31, 2013	₩
Increased by: Water Rents Levied	₩
Decreased by:	
Collections \$	
Overpayments applied \$	
Transfer to Water Liens \$	
Other \$	<b>↔</b>
Balance Dec. 31, 2014	<del>С</del>
SCHEDULE OF WATER UTILITY LIENS	N/A
Balance Dec. 31, 2013	€9
Increased by:	
Transfers from Accounts Receivable	
Penalties and Costs	
Other \$	
	\$
Decreased by:	
Collections \$	
Other \$	€ <del>9</del>
Balance Dec. 31, 2014	₩ .

### DEFERRED CHARGES - MANDATORY CHARGES ONLY WATER UTILITY FUND

10.	9	0	.7	0	, U	4.	ω	is			
									1. Emergency Authorization - *	Caused By	(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)
\$	₩	↔	↔	€9	€9	€9	€9 .	€9	₩	Amount Dec. 31, 2013 Per Audit Report	ncy authorizations
₩	€	€	€	₩	₩	€9	4	<del>6</del>	<b>⇔</b>	Amount in 2014 Budget	pursuant to N.J.
₩		₩	<b>⇔</b>	<i>₩</i>	↔	<b>⇔</b>	₩	↔	₩	Amount Resulting from 2014	S. 40A:4-55, listed
€9	↔	<del>⇔</del>	<b>⇔</b>	₩	€9	€	€	↔	₩	N/A Balance as at Dec. 31, 2014	on Sheet 29)

<sup>\*</sup> 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

Oi	4.	ώ	5	-	
					<u>Date</u>
					Purpose
€	€	₩	₩	↔	N/A Amount

# JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

4.	ω	Ŋ		
				In favor of
				On Account of
€	€9	€	↔	Date Entered
				Amount
				in Budget of 2015

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

Paid Issued Paid Outstanding Dec, 31, 2014 Outstanding Dec. Issued Outstanding Dec. 31, 2014 Outstanding Dec. 31, 2013 2015 Interest on Bonds \* 2015 Bond Maturities - Capital Bonds 2015 Interest on Bonds \* 2015 Bond Maturities - Assessment Bonds . 31, 2013 WATER UTILITY ASSESSMENT BONDS WATER UTILITY CAPITAL BONDS XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX €9 49 XXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX Credit 8 2015 Debt Service NA

### Less: Interest Accrued to 12/31/14 (Trial Balance) Required Appropriation 2015 Add: Interest to be Accrued as of 12/31/15 2015 Interest on Bonds (\* Items) Subtotal INTEREST ON BONDS - WATER UTILITY BUDGET 69 6 60 8

Total					Purpose		LIST OF
					2015 Maturity		LIST OF BONDS ISSUED DURING 2014
					2015 Maturity		DURING 2014
					Issue	Dato of	
					Rate	1	NA

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

Issued Paid Paid Outstanding Dec. 31, 2013 Issued Outstanding Dec. 31, 2013 Outstanding Dec. 31, 2014 Less: Interest Accrued to 12/31/14 (Trial Balance) Outstanding Dec. 31, 2014 Required Appropriation 2015 Add: Interest to be Accrued as of 12/31/15 2015 Interest on Loans \* 2015 Loan Maturities 2015 Interest on Loans (\* Items) 2015 Interest on Loans \* 2015 Loan Maturities Purpose WATER UTILITY INTEREST ON LOANS - WATER UTILITY BUDGET Total WATER UTILITY LIST OF LOANS ISSUED DURING SFY 2014 2015 Maturity XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX Amount Issued Debit LOAN ↔ 4 4 69 6 XXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXX LOAN Date of Issue Credit 8 6 SFY 2015 Debt Service Interest Rate N/A

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

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31,2014	Date of Maturity	Rate of Interest	2015 Budge For Principal	t Requirement For Interest **	
	1								
Ø	2.								
<b>5</b>	3.								
Φ .	4.								
Φ	5.								
<b>-</b>	5.								
	7.						· ·		
Oī	3.								
0	).								
1									
	Total								

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

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

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

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

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

INTEREST ON NOTES - WATER UTILITY	BUDGET
2015 Interest on Notes	\$
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/15	\$ .
Required Appropriation 2015	\$

### **DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES**

		Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest		Requirement For Interest **	Interest Computed to (Insert Date)
	1.									
	2.									
Ø	3.									
<b>D</b>	4.									
O	5.									
Φ	6.									
<b>~</b>	7.									
	8.									
Cī	9.									
_	10. 11.									
	12.									
	13.									
	14.							FE SE out the		
	15.									
		Total								

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

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

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

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

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

			Amount of Lease Obligation	2015 Budge	t Requirement
		Purpose	Outstanding Dec. 31, 2014	For Principal	For Interest/Fees
		Тигросс	253.51, 25.1		
	1.				
	2.				
S	3.				
Ъ	4.				
Ф	5.				
O	6.				
	7.				
_	8.				
Oi	9.				
_	10.				
ω	11.				
	12.				
	13.				
	14.				
		Total		****	

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Dec. 31, 2013	2014			Authorizations		ec. 31, 2014
Do not merely designate by a code number.	Funded	Unfunded	Authorizations		Expended	Canceled	Funded	Unfunded
	*							
SE S		8		_				
	·							
Totals 70000-				•				

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

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance Dec. 31, 2013	XXXXXXXXXXXXXXXXXXX	
Received from 2014 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Improvement Authorities of	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
(financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXX
Balance Dec. 31, 2014		XXXXXXXXXXXXXXXXXX

### WATER UTILITY CAPITAL FUND

# SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NA

Balance Dec. 31, 2014		Appropriated to Finance Improvement Authorizations	Received from 2014 Emergency Appropriation *	Received from 2014 Budget Appropriation *	Balance Dec. 31, 2013	
			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	Debit
XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXX				Credit

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

### UTILITY FUND

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

### UTILITIES ONLY

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

### WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

		N/A
	Debit	Credit
Balance Dec. 31, 2013	XXXXXXXXXXXXXXXXXXX	
Premium on Sale of Bonds	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXX
Appropriated to 2014 Budget Revenue		XXXXXXXXXXXXXXXXX
Balance Dec. 31, 2014		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

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 Sheet 8

POST CLOSING

TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2014

Operating and Capital Sections

(Separately Stated)

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

	nal sheets)	(Do not crowd - add additional sheets)
ė.		
1,863,825.93	1,863,825.93	
1,319,222.99		Fund Balance
230,245.42		Reserve for Receivables and Inventory
314,357.52		"C"
20,000.00		Due to Sewer Capital Fund
3,849.71		Sewer Overpayments
224,784.70		Reserve for Rent Reserve
3,844.79		Accrued Interest on Notes
61,878.32		Reserved
		Appropriation Reserves:
	1,863,825.93	
	230,245.42	Consumer Accounts Receivable
		Receivables and Inventory with Full Reserves:
	1,268,033.91	Due from Current Fund
	365,546.60	Cash
		Operating Fund
Credit	Debit	Title of Account
	lust Be Marked With "C"	Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

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 Sheet 8

POST CLOSING

# TRIAL BALANCE - SEWER UTILITY FUND (CONTINUED) AS AT DECEMBER 31, 2014 Operating and Capital Sections (Separately Stated) Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

		(Do not crowd - add additional sheets)
*		
2,485,089.96	2,485,089.96	
1,745,685.78		U.S.D.A. Loan Payable
288,839.72		Reserve for Amortization
81,764.46		Unfunded
		Improvement Authorizations:
5,000.00		Capital Improvement Fund
363,800.00		Bond Anticipation Note Payable
	20,000.00	Due from Sewer Operating Fund
	272,028.39	Fixed Capital Authorized and Uncompleted
	2,126,297.11	Fixed Capital
	66,764.46	Cash
		Capital Fund
Credit	Debit	Title of Account
	lust Be Marked With "C"	Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

## POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

# IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

## AS AT DECEMBER 31, 2014

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

N/A

	T LLDGLD TO	LIADILITILS AND	JORPLUS				N/A
		RE	CEIPTS				
Balance		Operating Budget				Disbursements	Balance Dec. 31, 2014
xxxxxxxxxxxx	×××××××××××××××××××××××××××××××××××××××	xxxxxxxxxxxx	(X XXXXXXXXXXXXXXXX	(X XXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	×××××××××××××××××××××××××××××××××××××××	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxx
XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	***************************************		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
			700000000000	700000000000	^^^^	***********	*****
,							
	Dec. 31, 2012  xxxxxxxxxxxxx  xxxxxxxxxxxxxxxxxxx	Audit Balance Dec. 31, 2012  xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	Audit Balance Dec. 31, 2012  XXXXXXXXXXXXXX  XXXXXXXXXXXXX  XXXXXX	Balance Dec. 31, 2012  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Audit Balance Dec. 31, 2012 Assessments and Liens Budget XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Audit Balance Dec. 31, 2012 Assessments and Liens Sudget S	RECEIPTS Audit Balance Assessments Operating

<sup>\*</sup> Show as red figure

# SCHEDULE OF SEWER UTILITY BUDGET - 2014

## **BUDGET REVENUES**

	11.10		
Source .	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 01			
of Director of Local Govt. Services 02			
Rents	973,950.00	1 434 416 00	460 466 00
Host Fees			100,100.00
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX
Subtotal  Deficit (General Budget) ** 06	973,950.00	1,434,416.00	460,466.00
07	973,950.00	1,434,416.00	460,466.00
** Amount in "Received in Oct."			

<sup>\*\*</sup> Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amount shown for items on Sheet 59.

## STATEMENT OF BUDGET APPROPRIATIONS

8,183.71		Unexpended Balance Canceled (See Footnote)
965,766.29		Total Expenditures
		Surplus (General Budget) **
	61,878.32	Reserved
	903,887.97	Paid or Charged
		Deduct Expenditures:
973,950.00		Total Appropriations and Overexpenditures
		Add: Overexpenditures (See Footnote)
973.950.00		Total Appropriations
		Emergency
		Added by N.J.S. 40A:4-87
973 950 00		Adopted Budget
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		Appropriations:

RE: OVEREXPENDITURES:
RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an \* and must agree in the aggregate with this item.
RE: UNEXPENDED BALANCES CANCELED:
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

## STATEMENT OF 2014 OPERATION SEWER UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:		
Revenue Realized:	T T T T T T T T T T T T T T T T T T T	N/A
Budget Revenue (Not Including "Deficit (General Budget)")	2000	
Miscellaneous Revenue Not Anticipated		
(Excess Revenue Realized)		
Total Revenue Realized		
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Paid or Charged	ZOZOZOZOZOZOZOZOZOZOZOZOZOZOZOZOZOZOZO	
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures  Less: Deferred Charges Included in		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **  Remainder = Balance of "Results of 2014 Operation" ("Excess in Operations - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **  Remainder = Balance of "Results of 2014 Operation"  ("Operating Deficit - to Trial Balance" - Sheet 60)		
SECTION 2:		
The following Item of "TY 2013 Appropriation Reserves Canceled in 2014" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of SFY 2013 for an Anticipated SewerDeficit in the Sewer Utility for SFY 2013:	14" Is Due to the Curre	ent Fund TO า Anticipated
2014 Appropriation Reserves Canceled in 2014  Less: Anticipated Deficit in TY 2013 Budget - Amount Received  and Due from Current Fund - If none, enter "None"	244,874.99	
THE POLICE WOLLD		

\* Excess (Revenue Realized)

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

244,874.99

# RESULTS OF 2014 OPERATIONS SEWER UTILITY

Excess in Anticipated Revenues	Debit	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXX	8 183 74
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXX	
Unexpended Balances of TY 2013 Appropriation Reserves	XXXXXXXXXXXXXXXX	2.
Deficit in Anticipated Revenues		XXXXXXXXXXXXXX
Refunds of Prior Year Revenues		**************************************
	XXXXXXXXXXXXXXXX	
	730,668.29	730,668.29 xxxxxxxxxxxxxxxxx
See <u>restriction</u> in amount on Sheet 59, SECTION 2	730,668.29	730,668.29

## OPERATING SURPLUS - SEWER UTILITY

	Balance December 31, 2014	Anticipated as Revenue in Current Fund Budget	Consent of Director of Local Government Services	Amount Appropriated in 2014 Budget - Cash  Amount Appropriated in 2014 Budget - Cash	Excess in Results of 2014 Operations	Balance Jan. 1, 2014		
1,319,222.99	1,319,222.99				XXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	Debit	
1,319,222.99	1,319,222.99 xxxxxxxxxxxxxxxxx		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXX	730,668.29	588,554.70	Credit	

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

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY2015 BUDGET.  * In the case of a "Deficit in Operating Surplus Cash",	Total Other Assets	Operating Deficit #	Deferred Charges #	^ Other Assets Pledged to Operating Surplus	Operating Surplus Cash or (Deficit in Operating Surplus Cash)	Deduct Cash Liabilities Marked with "C" on Trial Balance	Subtotal	Other Accounts Receivable	Interfund Receivables	Cash (including Change Fund)	One in the second of the secon
1,319,222.99	,				1,319,222.99	314,357.52	1,633,580.51		1.268 033 91	365,546.60	

Other Assets" would be also pledged to cash liabilities.

# SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014	Other \$	Decreased by:  Collections	Other \$	Transfers from Accounts Receivable	Increased by:	Balance Jan. 1, 2014	SCHEDULE OF SEWER LIENS	balance December 31, 2014	€ E	Transfer to Sewer Liens	Collections \$ 1,434,416,00	Decreased by:	Increased by: Sewer Rents Levied	Balance Jan. 1, 2014
€9	€9		€			9		\$ 230,245.42	\$ 1,434,416.00			1,11,11	\$ 1 414 474 80	\$ 250,186.54

# 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)

.4 3 2	In favor of	Danr	5. 4.	× ω ω	, , <u>, , , , , , , , , , , , , , , , , </u>	<u>Date</u>	EMERG	* Do not include		0 .00	7.	ō.	5.	ε 4.	2.	- Emergency Authorization -	Caus
	or of	EMENTS ENTER				lte	ENCY AUTHORI NDED OR REFU	Do not include items funded or refunded as listed below.	6	\$	<b>₩</b>	€	€9	es es	€	thorization - *	
	On Account of	RED AGAINST M					ZATIONS UNDER N	efunded as listed b	€	\$	€	<b>₩</b>	€ €	e <del>60</del>	₩	€	Amount Dec. 31, 2014 Per Audit Report
₩ ₩ ₩	Date Entered	JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT				Purpose	R N.J.S. 40A:4-4	\$	€								Amount in 2014 Budget
	Amount	ND NOT SATISFIED	₩	₩ ₩	₩ <b>₩</b>		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			<del>(</del>						€	Amount Baland Resulting from as a 2014 Dec. 31.
	N/A Appropriated for in Budget of CY 2015					N/A Amount		<b>↔</b>	€	<b>↔</b>	<b>↔</b>	φ ψ 	• •	<del>(</del>	Ψ	e <del>s</del>	n Sheet 29) N/A Balance as at Dec. 31, 2014

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

N/A

	SEWER UTILITY ASSESSMENT BONDS	ASSESSMENT	BONDS	N/A
		Debit	Credit	CY 2015 Debt Service
Ssued		XXXXXXXXXXXXXXXX		
issued		XXXXXXXXXXXXXXX		
Outstanding December 31, 2014			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
CV 2015 Ist Waltuillies - Assessment Bonds	sment Bonds			69
CT 2015 Interest on Bonds *			\$	•
	SEWER UTIL	SEWER UTILITY CAPITAL BONDS	NDS	
Supplied States of the States		XXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXX		
			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014				
			XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	
CY 2015 Interest on Bonds *	Bonds			\$
			·	
CY 2015 Interest on Bonds (* Items)	INTEREST ON BONDS - SEWER UTILITY BUDGET	- SEWER UTILI	TY BUDGET	
Less: Interest Accrued to 12/31/14 (Trial Balance)	4 (Trial Balance)		9 4	
Subtotal			÷   4	
Add: Interest to be Accrued as of 12/31/15	12/31/15		₩	
Required Appropriation CY 2015			<del>6</del>	
	EIG OF BONDS ISSUED DURING	DURING 2014		N/A
Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

## SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2014 DEBT SERVICE FOR LOANS

## SEWER WASTEWATER UTILITY USDA LOAN

				Total
Interest Rate	Date of Issue	Amount Issued	2015 Maturity	Purpose
N/A		DURING 2014	LIST OF LOANS ISSUED DURING	LIST OF
€				Required Appropriation 2014
	<b>€9</b>		/14	Interest to be Accrued as of 12/31/14
	↔			Subtotal
	↔		4 (Trial Balance)	Less: Interest Accrued to 12/31/14 (Trial Balance)
	\$			CY 2014 Interest on Loans
	TY BUDGET	INTEREST ON LOANS - SEWER UTILITY BUDGET	EST ON LOANS	INTER
82,558.20	↔			C1 2014 Interest on Loans
\$ 30,835.80				00000
				CY 2014 Loan Maturities
	XXXXXXXXXXXXXXXXXX			Outstanding December 31, 2014
	XXXXXXXXXXXXXXXXXXXX			Paid
		XXXXXXXXXXXXXXXXX		Issued
		XXXXXXXXXXXXXXXX		Outstanding Jan. 1, 2014
		LOAN	SEWER UTILITY LOAN	
	\$ 82,558.20			CY 2014 Interest on Loans
\$ 30,835.80				CY 2014 Loan Maturities
	1,760,209.25	1,760,209.25		
	XXXXXXXXXXXXXXXXX	1,745,685.78		Outstanding December 31, 2014
	XXXXXXXXXXXXXXXXXX	14,523.47		Paid
		XXXXXXXXXXXXXXXX		Issued
	1,760,209.25	XXXXXXXXXXXXXXXXXXX		Outstanding Jan. 1, 2014
CY 2015 Debt Service	Credit	Debit		
	SDA LOAN	SEWER WAS I EWATER UTILITY USDA LOAN	EK WAS IEWA	SEW

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

		Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	CY 2015 Budg	et Requirement For Interest **	Interest Computed to (Insert Date)
	1.	Various Capital Improvements	100,000.00	6/8/2007	78,800.00	3/5/2015	1.25%	5,300.00	985.00	3/5/2015
	2.	Various Capital Improvements	285,000.00	11/3/2012	285,000.00	3/5/2015	1.25%	7,500.00	3,562.50	3/5/2015
O	3.									
	4.									
0	5.							***		
Φ	6.									
<b>~</b>	7.									
	8.									
თ	9.									
4	10.									
	L	Total	385,000.00		363,800.00			12,800.00	4,547.50	

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

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

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

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

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

INTEREST ON NOTES	SEWER UTILITY I	BUDGET
CY 2014 Interest on Notes	\$	4,547.50
Less: Interest Accrued to 12/31/14 (Trial Bala	ince) \$	3,844.79
Subtotal	\$	702.71
nterest to be Accrued as of 12/31/15	\$	3,290.63
Required Appropriation - CY 2015	\$	3,993.34

(Do not crowd - add additional sheets)

		Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	CY 2015 Budg	et Requirement For Interest **	Interest Computed to (Insert Date)
	1.							T of T interpar	1 of interest	(msert bate)
	2.									
S	3.									
ב	4.									
Φ	5.						2 1			
Ф	6.									
<b>+</b>	7.									
	8.									
	9.									
o										
Cī	10.									
	11.									
	12.									
	13.									
	14.									
	15.									
		Total								
lı	mportant:	If there is more than one utility in the municipality, identify each n	ote							

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 CY 2012 or prior must be appropriated in full in the CY 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A Amount of Lease Obligation CY 2014 Budget Requirement Outstanding Purpose Dec. 31, 2013 For Principal For Interest/Fees 2. 3. S 4.  $\rightarrow$ 5. O 6. O 9. 0 10. S 12. 13. 14. Total

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

				1	,				
	IIMPROVEMENTS Specify each authorization by purpose	Balance - J	an. 1, 2014	2014				Balance - D	ec. 31, 2014
	Specify each authorization by purpose.  Do not merely designate by a code number.	Funded	Unfunded	Authorizations		Expended	Authorizations Canceled	Funded	Unfunded
	Improvements to the Sewer System		187,028.39			105,263.93			81,764.46
S									01,101.10
ב -									
Ф						,			
Ф									
<b>~</b>								,	
								-	
တ									
0									
	Table						-		
	Totals 70000-		187,028.39			105,263.93			81,764.46

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

5,000.00	5,000.00	
XXXXXXXXXXXXXXXX	5,000.00 ×	
XXXXXXXXXXXXXXX		Balance Dec. 31, 2014
XXXXXXXXXXXXXXXX		The springer will illiance improvement Authorizations
XXXXXXXXXXXXXXX		Appropriated to Einanna Inn
XXXXXXXXXXXXXXXX		
XXXXXXXXXXXXXXX		
XXXXXXXXXXXXXXXX		
XXXXXXXXXXXXXXXX		
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		
XXXXXXXXXXXXXXXX		
XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	List by improvements - Direct Charges Made for Preliminary Costs:
		Reimbursement of Improvement Authorization financed by CIF
	XXXXXXXXXXXXXXXXX	(financed in whole by the Capital Improvement Fund)
	XXXXXXXXXXXXXXXXXX	Improvement Authorizations Canceled
	XXXXXXXXXXXXXXXXX	received from 2014 Budget Appropriation *
5,000.00	XXXXXXXXXXXXXXXXXX	Bacaine Jan. 1, 2014
Credit	Debit	

## SEWER UTILITY CAPITAL FUND

XXXXXXXXXXXXXXX		Balance Dec. 31, 2014
XXXXXXXXXXXXXXX		
XXXXXXXXXXXXXXX		Appropriated to Finance Improvement Authorizations
	XXXXXXXXXXXXXXXXX	Received from 2014 Emergency Appropriation *
	XXXXXXXXXXXXXXXXX	Received from 2014 Budget Appropriation *
	XXXXXXXXXXXXXXXXX	Balance Jan. 1, 2014
Credit	Debit	
N/A	EMENTS	SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

<sup>\*</sup> The full amount of the TY 2014 budget appropriation should be transferred to this account unless the bala the appropriation is permitted to lapse.

## SEWER UTILITY FUND

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

## UTILITIES ONLY

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

## SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

## 2014

	Balance Dec. 31, 2014	Appropriated to 2014 Budget Revenue	Appropriated to Finance Improvement Authorizations xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx				Funded Improvement Authorizations Canceled	Premium on Sale of Bonds XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Balance Jan. 1, 2014	Debit Credit	N/A
--	-----------------------	-------------------------------------	---	--	--	--	--	---	----------------------	--------------	-----