## ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014

		· · · · · · · · · · ·	(UNAU	DITED	)		
		OPULATION LA VALUATION TA	_		1,037 77,703,164 120		
	F	C	RS PER DAY I OUNTIES - JA CIPALITIES -	NUARY	26, 2015	ED BY:	
ANNUAL FINANG ANNOTATED 402 CERTIFICATION SERVICES.	<b>4:5-12,</b> <i>A</i>	AS AMENDED,	COMBINED WI	TH INFOR	MATION REQ	RSEY STATUTES UIRED PRIOR TO CAL GOVERNMENT	
· · · · · · · · · · · · · · · · · · ·		City		of <u>Port</u>	Republic ,	County of Atlantic	
		SEE BACK	COVER FOR IN DO NOT USE			NS.	
		Date		Exam	nined By:		
	1				Preliminary (	Check	
	2				Examined		
I hereby certify that can be supported up	the debt on dema	shown on Sheets nd by a register o	31 to 34a, 49 to 5 or other detailed an Signature Title	la and 63 to alysis. RMA CI		e, were computed by m	e and
(This must be signed	d by Chie	ef Financial Offic	er, Comptroller, A	uditor or Re	egistered Municip	oal Accountant.)	
REQUIRED	CERT	FICATION .	BY THE CHIEF	FINANCI	AL OFFICER:		
exact copy of the or are correct, that no t	repared) iginal on ransfers er certify	file with the cler have been made t that this statemen	and information r k of the governing to or from emergen	equired also body, that a cy appropri	included herein all calculations, ex ations and all stat	which I have prepared) and that this Statement xtensions and additions tements contained here the books and records	is an
December 31, 2014	N1540 hereto ar	, of the , County of ad made a part he tely in compliance	e with N.J.S. 40A:	5-12, as am	financial condition	am the Acting Chief Fi	of and that the at as

Port Republic statements annexed December 31, 2014 to the veracity of red ment Services, including the verification of cash balances as of December 31, 2014.

Signature	10M9 (-
Title	Chief Financial Officer
Address	Post office Box 246 Port Republic, NJ 08241
Phone Number	(609) 652-1501
Fax Number	(609) 652-8270
Email	

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

#### THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, relat accompanying Annual Financial Statement from the	
available to me by the City	
of December 31, 2014 and have applied certain agre	
ulgated by the Division of Local Government Service	
Officer in connection with the filing of the Annual F	
ended as required by N.J.S. 40A:5-12, as amended.	mancial Statement for the year then
Because the agreed-upon procedures do not constitu accordance with generally accepted auditing standar the post-closing trial balances, related statements an	rds, I do not express an opinion on any of danalyses. In connection with the
agreed-upon procedures, (except for circumstance	es as set forth below, no matters) or (no
matters) [eliminate one] came to my attention that	at caused me to believe that the Annual
Financial Statement for the year ended 12/31/2014 quirements of the State of New Jersey, Department	is not in substantial compliance with the re- of Community Affairs, Division of Local
Government Services. Had I performed additional	procedures or had I made an examination
of the financial statements in accordance with generation	ally accepted auditing standards, other
matters might have come to my attention that would	have been reported to the governing
body and the Division. This Annual Financial States	
items prescribed by the Division and does not extend pality/county, taken as a whole.	to the financial statements of the munici-
Francis to many, ourself and at many	
Listing of agreed-upon procedures not performed ar	nd/or matters coming to my attention of
which the Director should be informed:	
•	
	and the same of th
	Commenced to the second
	Kenneth W. Moore, CPA
	(Registered Municipal Accountant)
	Ford Scott & Associates, LLC
	(Firm Name) P.O. Box 538
	(Address)
	Ocean City, NJ 08226
Cadicathorn	(Address)
Certified by me	(609) 399-6333
This day of 12015	(Phone Number) (609) 399-3710

(Fax Number

## UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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

Printed Name:	John Kelly
Signature:	SHILL
Certificate #:	6441
Date:	

## MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION BY CHIEF FINANCIAL OFFICER

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

	CERTIFIC	ATION OF QUALIFYING M	UNICIPALITY
1.	The outstanding indebted	lness of the previous fiscal year	is not in excess of 3.5%;
2.	2. All emergencies approved for the previous fiscal year appropriations;		did not exceed 3% of total
3.	The tax collection rate	exceeded 90%;	
4.	Total deferred charges	did not equal or exceed 4%	of the total tax levy;
5.	_	cedural deficiencies " noted he Annual Financial Statement; and	by the registered municipal ac-
6.	There was no opera	ting deficit for the previous fisca	l year.
7.	The municipality did not	conduct an accelerated tax sale for les	s than 3 consecutive years.
8.	The municipality did not conduct one in the curren	conduct a tax levy sale the previous fint year.	scal year and does not plan to
9.	The current year budget	does not contain an appropriation or "C	CAP" wavier.
10.	The municipality will no	t apply for Transitional Aid for 2015.	
of the	undersigned certifies that eabove criteria in determ cordance with N.J.A.C. 5:3	this municipality has complied in ining its qualification for local examin 0-7.5.	
Mun	icipality:	City of Port Republic	
Chie	f Financial Officer:	Gina Simon	
Signa	ature:	Lywo (	
Certi	ficate #:	N1540	
Date	:	1/30/105	and the second s
	CERTIFICAT	TON OF NON-QUALIFYING	MUNICIPALITY

# CERTIFICATION OF NON-QUALIFYING MUNICIPALITY The undersigned certifies that above and therefore does not qualify with N.J.A.C. 5-30-7.5. Municipality: City of Port Republic Chief Financial Officer: Gina Simon Signature: Certificate #: N1540 Date:

21-6001026			
Fed I.D. #	***************************************		
City of Port Republic			
Municipality			
Atlantic			
County			
R	eport of Federal and St	ate Financial Assistan	ice
	Expenditures	s of Awards	
	Fiscal Year Ending:	12/31/2014	
	(1)	(2)	(3)
	Federal Programs	Shada	Odman Pod sod
	Expended	State	Other Federal
	(administered by the State)	Programs Expended	Programs Expended

Type of Audit required by OMB A-133 and OMB 04-04: Single Audit Program Specific Audit X Financial Statement Audit Performed in Accordance

With Government Auditing Standards (Yellow Book)

Programs Expended

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

- (1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Signature Of Chief Financial Officer Sheet 1d

## **IMPORTANT!**

### **READ INSTRUCTIONS**

#### **INSTRUCTION**

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

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

#### **CERTIFICATION**

CERTIFICATION			
I hereby certify that there was t	no "utility fund" or	n the books of	account and there was no
utility owned and operated by the	City ·	of	Port Republic ,
County of Atlantic during	the year 2014 and	that sheets 40	to 68 are unnec-
essary.			
I have therefore removed from	this statement the	sheets pertain	ing only to utilities
	N	ame	
			лА- CR 00231
(This must be signed by the Chief Finar			•
pal Accountant.)			
NOTE:			
When removing the utility shee	ets, please be sure t	to refasten the	"index" sheet (the last sheet
in the statement) in order to provide a prote	ective cover sheet	to the back of	the document.
		····	
MUNICIPAL CERTIFICATIO	N OF TAXAB	LE PROPE	CRTY AS OF OCTOBER 1, 2014
Certification is hereby made the	at the Net Valuatio	on Taxable of	property liable to taxation for
the tax year 2015 and filed with the County	y Board of Taxatio	on on January	10, 2015 in accordance
with the requirement of N.J.S.A. 54:4-35,	was in the amount	of \$	78,132,706 .

City of Port Republic MUNICIPALITY

Atlantic 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 Be Subtotaled

Title of Account	Debit	Credit
Cash & Investments	1,275,549	
NJDEP Receivable		
Property Taxes Receivable:	_	
2014 75,400		
Prior		
Subtotal	75,400	
Tax Title Lien Receivables	2,098	
Property Acquired for Taxes	923,101	
Due From State- Veterans and Senior Citizens	_	
Property Deeded to City	386,300	
Revenue Accounts Receivable	1,249	
Interfunds:		
Due from Trust Fund	4,442	
Due From Open Space Trust		
Due From Dog	2,043	
Due From Federal and State Grant Fund	54,336	
Special Emergency	38,227	
Overexpenditure		
Deferred School Tax	460,000	
Totals	3,222,745	

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

AS AT DECEMBER 31, 2014

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

Title of Account	Debit	Credit	
			_
Appropriation Reserves		93,193	
Encumbrances Payable		18,768	
Prepaid Taxes		53,059	
Emergency Note - NJDEP			
Due to State of New Jersey For			
Marriage Licenses			
DCA			
Veterans and Senior Citizens		13,780	
DOT			
Tax Overpayments		18	
Added County Tax Payable		3,524	
Local School Tax Payable		234,482	
Interfunds:			<del></del>
Due to General Capital		29,475	
Due to Open Space		12,409	
Reserve for Gravel		126,500	
Reserve for Tax Map		5,800	_
		591,008	— "C"
Reserve for Receivables		1,448,969	
P. J.D.J.			·······
Fund Balance		722,768	<del></del>
Deferred School Tax Payable		460,000	
	3,222,745	3,222,745	

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

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

AS AT DECEMBER 31, 2014

Title of Account		Debit	Credit
	05001	1.000.001	
Cash	85001	1,279,551	
NJ- DEP Receivable	85002	75.400	
Taxes Receivable Tax Title Liens	85002	75,400 2,098	
Foreclosed Property	85004	1,309,401	
Other Receivables	85007	62,070	
State and Federal Grants Receivable	85006	342,457	
Emergencies and Deferred Charges	85005	. 38,227	
Special Emergencies			
Deferred School Tax		460,000	
Total Assets	85008	3,569,204	
Cash Liabilities	85009		645,344
Reserve for Receivables	85010		1,740,910
Unappropriated Reserves			182
Fund Balance	85011		722,768
Deferred School Tax Payable			460,000
Total Liabilities, December and Fund Delemen	95012		2.560.204
Total Liabilities, Reserves and Fund Balance	85012		3,569,204

# POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2\*
AS AT DECEMBER 31, 2014

Title of Account	Debit		Credit	
applicable				
Not Applicable			· · · · · · · · · · · · · · · · · · ·	
	<b>-</b>			
	**************************************			
		·		
				<del> </del>
	*****			
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			•	
	1	- 1		

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

# POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Cash	4,002	
State Grants Receivable	342,457	
Encumbrances Payable		
Interfunds:		
Due To Current Fund		54,336
Appropriated Reserves		291,941
Unappropriated Reserves		182
Totals	346,459	346,459
***************************************		
- Made at the Middle of the State of the Sta	-	
	•	

## POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Dog License Trust Fund		
Cash	3,059	
Due From State of N.J. Fees	34	
Due From Current Fund		2,043
Reserve for Dog Expenditures		1,050
Totals-Dog Trust	3,093	3,093
Other Trusts:		
Cash & Investments	170,855	
Investments Held for LOSAP	137,470	
Interfunds:		-
Due To/From Current	7.967	
Due To/From Grant	7,3,0,	
Reserves:		
Recycling		2,743
Landfill Closure End		451
Unemployment Compensation Fund		4,373
Planning Board Escrow		46
Special Planning Board		
Municpial Open Spaces		87,210
LOSAP		137,470
Celebration		181
Gravel		75,411
AC Electric		1,541
Quality Properties		5,453
Historical		1,171
Recreation		242
Tax Title Lien Redemption		
Totals	316,292	316,292

## MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior \	Year 2013:		******	(1)	\$	
				(2)	×	25% -
Municipal Public Belling Transport Balar	able nce Decemb	per 31, 2014:		(3)	\$	
Note: If the amount of money in a dedicated the amount which the municipality expended defender, the amount in excess of the amount Review Collection Fund administered by the Trenton, N.J. 08625).	I during the int expende	prior year provided shall be forwa	ling the services or rded to the Crimir	of a mu nal Dis	unicipal pu position a	ublic
Amount in excess of the amount expended:	3 - (1 +2)	±		<b></b>	\$	
with the regulations governing Municipal Pu		-	that the municipal ired under Public	-		
	Chief Fina	ancial Officer:			L-1944.	
	Signature	:				
	Certificate	: #;				
	Date:					

#### **Schedule of Trust Fund Reserves**

	<u>Purpose</u>		Amount ec. 31, 2013 per Audit <u>Report</u>		Receipts		Disbursements		Balance as at Dec. 31, 2014
1.	Sanitary Landfill	\$	451	-					451
2.	Unemployment Cor	np	3,152	<del> </del>	1,221	<u> </u>	·		4,373
3.	Planning Board		46		8,199		8,199		46
4.	Recycling		2,732		11				2,743
5.	LOSAP		137,470	<u> </u>					137,470
6.	Dog		1,027		440		417		1,050
7.	Celebration		181	-	20		20		181
8.	Muni Open Space		71,360		15,850				87,210
9.	TTL Redemption		<u> </u>						**
10.	Recreation		242	-	567		567		242
11.	Gravel		75,099		312				75,411
12.	Historical	-	_		3,141		1,970		1,171
13.	AC Electric				1,541				1,541
14.	Quality Properties				5,453				5,453
15.									
16.			· · · · · · · · · · · · · · · · · · ·						
17.	<u> </u>								
								_	
23.	P4-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1			<u> </u>					
						_		_	
								_	
						_			
						_			
30.				_		-		<u></u>	
	Totals:	\$	291,760	\$	36,755	\$	11,173	\$_	317,342

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013		Assessments and Liens		RI Current Budget	ECEI	PTS						Disbursements		Balance Dec. 31, 2014	
Assessment Serial Bond Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	xx	xxxxx	XX	XXXXX	XX
				N	ot API		able									
Assessment Bond Anticipation Note Issues:	xxxxx	XX	xxxxx	XX	xxxxx	XX	xxxxx	XX	XXXXX	XX	xxxxx	XX	xxxxx	XX	xxxxx	- XX
																-
Other Liabilities															-	-
*Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	xxxxx	XX	xxxxx	XX	xxxxx	XX	xxxxx	XX	xxxxx	XX
															-	_

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

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit		Credit	
Est. Proceeds Bonds and Notes Authorized	36,249		xxxxxxxx	xx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	xx	36,249	
Cash & Investments	9,172			
Deferred Charges to Future Taxation:				
Funded				
Unfunded	1,176,924			
General Serial Bonds		·	,	
School Serial Bonds				
Bond Anticipation Notes Payable			1,140,675	
Due From Current Fund	29,475			
Improvement Authorizations:				
Funded			9,773	
Unfunded			10,704	
Encumbrances Payable			22,048	
Capital Improvement Fund			2,454	
Fund Balance			29,917	
			-	
			. 1 1279.4%.	
				**********
Totals	1,251,820		1,251,820	

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

	*On Hand	Cash On Deposit	Less Checks Outstanding	Cash Book Balance
Current	30,088	1,416,832	171,371	1,275,549
Trust - Assessment				
Trust - Dog License		3,059		3,059
Trust - Other		171,630	775	170.855
Capital - General	9,000	172		9,172
Grant		4,002		4,002
Water - Operating				-
Water - Capital				-
Utility - Assessment Trust				
Public Assistance **				
				-
	,			
· · · · · · · · · · · · · · · · · · ·				
V (N - A)				
T-4.1	20.000	1.505.605	1.5.	
* - Include Deposits In Trans	39,088	1,595,695	172,146	1,462,637

<sup>\* -</sup> Include Deposits In Transit

#### **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:	A STATE OF THE STA		Title: RMA #CR 00231	
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<sup>\*\* -</sup> Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

## CASH RECONCILIATION DECEMBER 31, 2014 (cont'd) LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

ape Savings		
Current Fund Checking		1,402,981
Payroll		13,670
Board of Election Clerk Account	57-100054-6	181
Dog Trust	57-100052-0	3,059
Tax Title Lien Redemption Account	57-100068-6	226
General Capital Savings	57-100046-2	172
Sanitary Landfill	57-100066-0	464
Recycling	57-100064-5	2,732
NJ Unemployment	57-100058-7	7,119
Escrow Disbursement	,57-1000070-2	2,287
Celebration Account	57-100048-8	182
Open Space	57-100056-1	74,801
Recreation Account	57-100062-9	243
Gravel	57-100064-5	75,411
Historical		1,171
Clean Communities		4,002
AC Electric Escrow		1,541
Quality Properties Escrow		5,453
	Total	1,595,695

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

## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	Cancelled	Balance Dec. 31, 2014	4
NJ DOT Church	88,384				88,384	4
NJ DOT Mill Road	7,088				7,088	8
Community Development Block Grant	8,600				8,600	0
HAVA Grant	8,575				8,575	5
Municipal Alliance	9,265	13,927	13,927		9,265	5
Wetlands Preservation Park	6,508				6,508	8
Clean Community	_	4,000	4,000			<u>-</u>
Recycling	_				_	-
Alcohol Education Rehabilitation		177	177		-	-
County Open Space	61,804				61,804	1
County Open Space 9					-	<u>-</u> -
County Open Space 6	2,983				2,983	3
County Open Space 8	147,545				147,545	5
DEP Storm Water	1,705				1,705	5
Comcast		10,000	10,000		-	
Totals	342,457	28,104	28,104	_	- 342,457	-

# SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

	Balance		from 2014 propriations	Expended	Cancel	Cancel Prior	Balance
Grant	Jan. 1, 2014	Budget	Appropriation By 40A:4-87			Encumbrance	Dec. 31, 2014
Clean Communities	_		4,000	3,992			8
Municipal Alliance	13,253		13,927	12,582			14,598
Municipal Alliance-Local Share	16,361	2,460					18,821
Recycling Tonnage	6,180	1,548					7,728
County Open Space 3 & 4	30,993						30,993
County Open Space 9	139,625						139,625
	-				-		-
HAVA Grant	8,575						8,575
Community Development Block Grant	7,075						7,075
DEP Storm Grant	4,444						-
Comcast Technology Grant	4,444		10,000	6,941			3,059
Alcohol Education Rehabilition	3,963	2,277	177				6,417
NJ DOT Mill Road	7,088						7,088
NJ DOT Church.	43,510						43,510
Totals	281,067	6,285	28,104	- 23,515	_		291,941

Sheet 1

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

	Balance	Transferred Budget App	ropriations	Expended	Cancel	Cancel Prior	Balance
Grant	Jan. 1, 2014	Budget	Appropriation By 40A:4-87			Encumbrance	Dec. 31, 2014
							-
							-
·							-
							-
							-
							-
County Open Space 3 & 4							-
county open opace 5 & 4							-
County Open Space 9							
The second secon							
							_
Totals	562,134	12,570	56,208	47,030	_	_	583,882

Sheet 11

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferr Budget A Budget	ed from 2014 ppropriations Appropriation By 40A:4-87		Received			Balance Dec. 31, 2014
								-
Alcohol Education Rehab	2,277	2,277						The state of the s
Recycling Tonnage	1,548	1,548			182			182
· · · · · · · · · · · · · · · · · · ·								-
								-
<del></del>								-
								_
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								-
								1
								-
								-
							·	-
Totals	3,825	3,825		_	182	-	_	182

### \*LOCAL DISTRICT SCHOOL TAX

		Debit		Credit	
Balance - January 1, 2014		XXXXXXXX	хх	xxxxxxxx	xx
School Tax Payable #	85001-00	xxxxxxxx	xx	313,293	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85002-00	XXXXXXXX	ХX	460,000	
Levy School Year July 1, 2014 - June 30, 2015		xxxxxxxx	ХX	1,666,762	
Levy Calendar Year 2014		XXXXXXXX	xx		
Paid		1,745,573		xxxxxxxx	xx
Balance - December 31, 2014		XXXXXXXX	ХХ	XXXXXXXX	XX
School Tax Payable #	85003-00	234,482		xxxxxxxx	xx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85004-00	460,000		xxxxxxxx	хх
* Not including Type 1 school debt service, emergency authorizations-scho	ools, transfer to	2,440,055		2,440,055	

Board of Education for use of local schools

## MUNICIPAL OPEN SPACE TAX

		Debit		Credit	
Balance - January 1, 2014	85045-00	xxxxxxxx	xx	55,449	
2014 Levy	85105-00	xxxxxxxx	XX	15,540	
Interest Earned		xxxxxxxx	XX	371	
Expenditures				xxxxxxxx	xx
Balance - December 31, 2014	85046-00	71,360		xxxxxxxx	xx
		71,360		71,360	

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

## **REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

		Debit		Credit	
Balance - January 1, 2014		xxxxxxx	XX	XXXXXXXX	xx
School Tax Payable #	85031-00	xxxxxxxx	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2019)	<b>16</b> 32-00	XXXXXXXX	XX		
School Tax Deferred (Not in excess of 50% of Levy - 2013)  Levy School Year July 1, 2  Ohe 50, 1014		xxxxxxx	XX		
Levy Calendar Year 2014		xxxxxxx	XX		
Paid				xxxxxxxx	XX
Balance - December 31, 2014		XXXXXXXX	XX	xxxxxxxx	XX
School Tax Payable #	85033-00			xxxxxxx	XX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85034-00			xxxxxxxx	XX
# Must include unpaid requisitions		pu-			

## **REGIONAL HIGH SCHOOL TAX**

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

## **COUNTY TAXES PAYABLE**

		Debit		Credit	
Balance - January 1, 2014		XXXXXXXX	xx	XXXXXXXX	XX
County Taxes	80003-01	XXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-02	xxxxxxxx	XX	182	
2014 Levy		xxxxxxxx	XX	xxxxxxx	XX
General County	80003-03	XXXXXXXX	xx	517,256	
County Library	80003-04	XXXXXXXX	ХХ	51,179	
County Health		xxxxxxx	XX	40,465	
County Open Space Preservation		XXXXXXXX	xx	7,295	
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	хх	3,524	
Paid		616,377		xxxxxxxx	xx
Balance - December 31, 2014		xxxxxxxx	ХХ	xxxxxxxx	XX
County Taxes		_		xxxxxxxx	xx
Due County for Added and Omitted Taxes		3,524		XXXXXXXX	xx
	<del></del>	619,901		619,901	

## SPECIAL DISTRICT TAXES

			,	Debit		Credit	
Balance - January 1, 2014		80003-06		xxxxxxx	ХХ		
2014 Levy: (List Each Type of D	istrict Tax Separately	- see Footnote)		xxxxxxxx	хх	xxxxxxx	XX
Fire -	81108-00			XXXXXXXX	ХХ	xxxxxxxx	XX
Sewer -	81111-00			xxxxxxxx	XX	xxxxxxxx	XX
Water -	81112-00			xxxxxxxx	XX	xxxxxxxx	XX
Garbage -	81109-00			XXXXXXXX	ХХ	xxxxxxxx	XX
Open Space -	81105-00			xxxxxxxx	ХХ	xxxxxxx	XX
				xxxxxxxx	ХХ	xxxxxxxx	XX
Not A	pplicature			xxxxxxxx	хх	xxxxxxxx	XX
Total 2014 Levy	Jr 25	80003-07		xxxxxxxx	ХХ		
Paid	·····	80003-08				xxxxxxxx	XX
Balance - December 31, 2014		80003-09					
				_			

Footnote: Please state the number of districts in each instance

## **STATE LIBRARY AID**

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

		Debit		Credit	
Balance - January 1, 2014	80004-01	xxxxxxxx	ХХ		
State Library Aid Received in 2014	80004-02	xxxxxxxx	XX		
State Library Aid Received in 2014  Not Applicable  Expended	80004-09			xxxxxxxx	xx
Balance - December 31, 2014	80004-10				
RESERVE FOR EXPENSE OF PARTICIPATION IN F	FREE COUNT	- Y LIBRARY	WI	_ FH STATE A	ID
Balance - January 1, 2014	80004-03	XXXXXXXX	хх	4,000	
State Library Aid Received in 2014	80004-04	XXXXXXXX	XX		
Expended Not Applicable	80004-11			xxxxxxxxx	xx
Balance - December 31, 2014	80004-12				
		_		=	
RESERVE FOR AID TO LIBRARY OR READING ROBalance - January 1, 2014	OOM WITH S'	TATE AID (T	N.J.S	.A. 40:54-35)	
Balance - January 1, 2014				.A. 40:54-35)	
Balance - January 1, 2014  State Library Aid Received in 2014	80004-05	xxxxxxx	xx	.A. 40:54-35)	Aller de
Balance - January 1, 2014  State Library Aid Received in 2014  Expended  Not Applicable	80004-05 80004-06	xxxxxxx	xx		
Balance - January 1, 2014  State Library Aid Received in 2014  Expended  Not Applicable	80004-05 80004-06 80004-13	xxxxxxx	xx		
Balance - January 1, 2014  State Library Aid Received in 2014  Expended  Not Applicable	80004-05 80004-06 80004-13	XXXXXXXX XXXXXXXX	xx		
Balance - January 1, 2014  State Library Aid Received in 2014  Expended  Balance - December 31, 2014  RESERVE FOR LIBRARY SERVICE	80004-05 80004-06 80004-13	XXXXXXXX XXXXXXXX	xx		
Balance - January 1, 2014  State Library Aid Received in 2014  Expended  Expended  RESERVE FOR LIBRARY SERVICE  Balance - January 1, 2014	80004-05 80004-06 80004-13 80004-14	XXXXXXXX XXXXXXXX 	xx		
Balance - January 1, 2014  State Library Aid Received in 2014  Expended  Expended  RESERVE FOR LIBRARY SERVICE  Balance - January 1, 2014  State Library Aid Received in 2014  State Library Aid Received in 2014	80004-05 80004-06 80004-13 80004-14 SWITH FED	XXXXXXXX XXXXXXXXX  ERAL AID	xx		
Balance - January 1, 2014  State Library Aid Received in 2014  Expended  Expended  RESERVE FOR LIBRARY SERVICE  Balance - January 1, 2014	80004-05 80004-06 80004-13 80004-14 SWITH FED 80004-07 80004-08	XXXXXXXX XXXXXXXXX  ERAL AID	xx	XXXXXXXX	XX

#### STATEMENT OF GENERAL BUDGET REVENUES 2014

Source		Budget -01		Realized -02		Excess or Deficit*	
Surplus Anticipated	80101-	218,750		218,750		_	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-						
Miscellaneous Revenue Anticipated:		xxxxxxxx	xx	xxxxxxxx	ХX	xxxxxxxxx	XX
Adopted Budget		356,382		369,494		13,112	
Added by N.J.S. 40A:4-87: (List on 17a)	171mi	xxxxxxxx	xx	xxxxxxxx	хх	xxxxxxxxx	XX
		28,104		28,104		-	
Total Miscellaneous Revenue Anticipated	80103-	384,486		397,598		13,112	
Receipts from Delinquent Taxes	80104-	57,500		102,584		45,084	
Amount to be Raised by Taxation:	···	XXXXXXXX	XX	XXXXXXXX	xx	xxxxxxxxx	XX
(a) Local Tax for Municipal Purposes	80105-	505,279		XXXXXXXX	xx	xxxxxxxxx	XX
(b) Addition to Local District School Tax	80106-	_		xxxxxxxx	ХХ	xxxxxxxx	xx
Total Amount to be Raised by Taxation	80107-	505,279		562,798		57,519	
		1,166,015		1,281,730		115,715	

### **ALLOCATION OF CURRENT TAX COLLECTIONS**

		Debit		Credit	
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxx	xx	2,742,160	
Amount to be Raised by Taxation		xxxxxxxx	ХХ	xxxxxxxx	XX
Local District School Tax	80109-00	1,666,762		xxxxxxxxx	xx
Regional School Tax	80119-00			xxxxxxxx	xx
Regional High School Tax	80110-00			XXXXXXXXX	XX
County Taxes	80111-00	616,195		xxxxxxxxxx	xx
Due County for Added and Omitted Taxes	80112-00	3,524		xxxxxxxxx	xx
Special District Taxes	80113-00			xxxxxxxxx	XX
Municipal Open Space Tax	80120-00	15,540		xxxxxxxxx	XX
Reserve for Uncollected Taxes	80114-00	xxxxxxxx	xx	122,659	
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxx	xx		
Balance for Support of Municipal Budget (or)	80116-00	562,798		xxxxxxxxx	xx
*Excess Non-Budget Revenue (see footnote)	80117-00			xxxxxxxxx	xx
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXX	xx	-	
* These items are applicable only when there is no "Amount to be Raised by Taxation	' in the "Budget"	2,864,819		2,864,819	

column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

### STATEMENT OF GENERAL BUDGET REVENUES 2014

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Alcohol Education Rehabilitatio	177	177	
Clean Communities	4,000	4,000	
Municipal Alliance	13,927	13,927	
Comcast	10,000	10,000	
r			
MARKET A COLOR OF THE COLOR OF			
***************************************			
to the second se			
**************************************			
enter alle versione et al term ver trade trade unione.			
Total (Sheet 17)	28,104	28,104	

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 met the statutory
requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.
CFO Signature:

#### STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	77	80012-01	1,137,911	·
2014 Budget - Added by N.J.S. 40A:4-87		80012-02	28,104	
Appropriated for 2014 (Budget Statement Item 9)		80012-03	1,166,015	
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9) 80012-0				
Total General Appropriations (Budget Statement Item 9)		80012-05	1,166,015	
Add: Overexpenditures (see footnote)		80012-06		
Total Appropriations and Overexpenditures		80012-07	1,166,015	
Deduct Expenditures:		· · · · · · · · · · · · · · · · · · ·	_	
Paid or Charged [Budget Statement Item (L)]	80012-08	950,134	_	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	122,659		
Reserved	80012-10	93,193		
Total Expenditures		80012-11	1,165,986	
Unexpended Balances Canceled (see footnote)		80012-12	29	

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

## **RESULTS OF 2014 OPERATION**

#### CURRENT FUND

		Debit		Credit	-
Excess of anticipated Revenues:		xxxxxxx	XX	xxxxxxx	xx
Miscellaneous Revenues anticipated	80013-01	xxxxxxx	XX	13,112	
Delinquent Tax Collections	80013-02	xxxxxxx	XX	45,084	
		xxxxxxxx	XX		
Required Collection of Current Taxes	80013-03	xxxxxxx	xx	57,519	
Unexpended Balances of 2014 Budget Appropriations	80013-04	xxxxxxx	XX	29	
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxx	хх	88,000	
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxx	XX		
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxx	XX	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Sale of Municipal Assets		xxxxxxx	xx		
Unexpended Balances of 2013 Appropriation Reserves	80013-05	xxxxxxxx	xx	89,548	
Prior Years Interfunds Returned in 2014	80013-06	xxxxxxx	XX	6,360	
	Profession 1971 1971 1971 1971 1971 1971 1971 197	xxxxxxx	XX		
	***	xxxxxxx	XX		<del></del>
		xxxxxxx	XX		
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxx	XX	xxxxxxx	xx
Balance - January 1, 2014	80013-07	460,000		xxxxxxxx	XX
Balance - December 31, 2014	80013-08	xxxxxxxx	XX	460,000	<del></del>
Deficit in Anticipated Revenues:	1	xxxxxxx	XX	xxxxxxxx	XX
Miscellaneous Revenues Anticipated	80013-09	_		xxxxxxx	XX
Delinquent Tax Collections	80013-10	-		xxxxxxxx	XX
			<b></b>	xxxxxxxx	XX
Required Collection of Current Taxes	80013-11	pa -	.~	xxxxxxxx	XX
Interfund Advances Originating in 2014	80013-12			xxxxxxxx	XX
Cancellation of Prior Year Revenue				xxxxxxxx	XX
				xxxxxxxx	XX
				xxxxxxxx	XX
			<u>.</u> .	xxxxxxxx	XX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	XX		
Surplus Balance - To Surplus (Sheet 21)	80013-14	299,652	Ţ	xxxxxxxx	XX
		759,652		759,652	

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Beach Tags         1,           Misc Treasurer         13,           Reimbursements         6,           Recycling         12,           FEMA         38,	alized
1,   Misc Treasurer	
1,   Misc Treasurer	
Misc Treasurer  Reimbursements  6,  Recycling  Building permits  12,  FEMA  38,	3,875
Reimbursements 6,  Recycling  Building permits 12,  FEMA 38,	1,659
Recycling  Building permits  12,  FEMA  38,	3,771
Building permits 12, FEMA 38,5	5,203
FEMA 38,	875
	2,353
Planning Board	3,914
	350
l l	
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19) \$ 88,0	

#### SURPLUS - CURRENT FUND YEAR 2014

		. 1 11111	Debit		Credit	
1.	Balance - January 1, 2014	80014-01	xxxxxxxx	xx	641,866	
2.		***************************************	xxxxxxxx	xx		
3.	Excess Resulting from 2014 Operations	80014-02	xxxxxxxx	xx	299,652	
4.	Amount Appropriated in the 2014 Budget - Cash	80014-03	218,750		xxxxxxxx	xx
5.	Amount Appropriated in the 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	_		XXXXXXXX	xx
6.		· · · · · · · · · · · · · · · · · · ·			xxxxxxxx	XX
7.	Balance - December 31, 2014	80014-05	722,768		xxxxxxxx	XX
			941,518		941,518	

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

Cash		80014-06	1,275,549
Investments		80014-07	_
Sub Total	***		1,275,549
Deduct Cash Liabilities Marked with "C" on Trial Balance	<u>,,,,,,,,,,</u>	80014-08	591,008
Cash Surplus		80014-09	684,541
Deficit in Cash Surplus		80014-10	
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	-	
Deferred Charges #	80014-12	38,227	_
Cash Deficit #	80014-13		
Deferred Charges #		**	
Total Other Assets		80014-14	38,227
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSET	s	80014-15	722,768

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

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

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

1.	Amount of Levy as per Duplicate (Analysis) #			82101-00	\$	2,803,780
	or (Abstract of Ratables)			82113-00	\$	
2.	Amount of Levy Special District Taxes			82102-00	\$	***************************************
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.			82103-00	\$	***************************************
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.			82104-00	\$	17,203
<i>5</i> b.	Subtotal 2014 Levy Reductions due to tax appeals ** Total 2014 Tax Levy	\$\$	983	82106-00	- \$	2,820,983
6.	Transferred to Tax Title Liens			82107-00	\$	362
7.	Transferred to Foreclosed Property			82108-00	\$	######################################
8.	Remitted, Abated or Canceled			82109-00	\$	3,061
9.	Discount Allowed			82110-00	\$	secretario de la constanta de
10.	Collected in Cash: In 2013	82121-00	\$	49,822		•
	In 2014 *	82122-00	\$	2,675,719		
	R.E.A.P. Revenue	82124-00	\$			
	State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	16,619		
	Total to Line 14	82111-00	\$	2,742,160		:
11.	Total Credits				\$	2,745,583
12.	Amount Outstanding December 31, 2014			83120-00	\$	75,400
13.	Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is 97.20% 82112-00					
Note:If	municipality conducted Accelerated Tax Sale or Tax	x Levy Sale c	heck	k here		& complete sheet 22a
14.	Calculation of Current Taxes Realized in Cash:					
	Total of Line 10 Less: Reserve for Tax Appeals Pending				\$.	2,742,160
	State Division of Tax Appeals				\$.	····
	To Current Taxes Realized in Cash (Sheet 17)				\$.	2,742,160
Note A:	In showing the above percentage the following should Where Item 5 shows \$1,500,000.00, and Item 10 shows the percentage represented by the cash collections wou \$1,049,977.50 / \$1,500,000 or .699985. The correct per be shown as Item 13 is 69.99% and not 70.00%, nor 69	s \$1,049,977. ild be ercentage to	50,			
# Note:	On Item 1 if Duplicate (Analysis) Figure is used; be su Senior Citizens and Veterans Deductions.	re to include				

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

<sup>\*\*</sup> Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

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

## To Calculate Underlying Tax Collection Rate for 2014

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

(1) Utilizing Accelerated Tax Sale	
Total of Line 10 Collected in Cash (sheet 22)\$	
LESS: Proceeds from Accelerated Tax Sale	
NET Cash Collected Tax Sale	<u>.</u>
Line 5c (sheet 22) Total 2014 Tax Levy\$	
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>%</u>
	=
(2) Utilizing Tax Levy Sale	
Total of Line 10 Collected in Cash (sheet 22)\$	
LESS: Proceeds from Tax Levy Sale (excluding premium)	
NET Cash Collected A policable s	<u></u>
NET Cash Collected	
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	— %

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

	Debit		Credit		
1. Balance - January 1, 2014	xxxxxxxx	xx	xxxxxxxx	xx	
Due From State of New Jersey			xxxxxxxx	XX	
Due To State of New Jersey	xxxxxxxx	XX	11,981		
2. Sr. Citizens Deductions Per Tax Billings	3,000		xxxxxxxx	XX	
3. Veterans Deductions Per Tax Billings	14,250		xxxxxxxx	XX	
4. Sr. Citizens Deductions Allowed By Tax Collector			xxxxxxxx	xx	
5. Veterans Deductions Allowed by Collector					
6. Veterans Deductions Allowed by Collector 2010 Taxes					
7. Veterans Deductions Disallowed By Tax Collector	xxxxxxxx	ХХ			
8. Sr. Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxxxx	ХХ	631		
9. Received in Cash from State	xxxxxxxx	XX	18,418		
10.					
11.					
12. Balance - December 31, 2014	xxxxxxxx	ХХ	xxxxxxxx	хх	
Due From State of New Jersey	xxxxxxxx	ХХ			
Due To State of New Jersey	13,780		XXXXXXXX	хх	
	31,030		31,030		

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

Line 2	2,369
Line 3	14,250
Line 4	
Line 5	
Sub-Total	16,619
Less: Line 7	Pi
To Item 10, Sheet 22	16,619

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

	Debit		Credit	
Balance - January 1, 2014	xxxxxxxx	хх		
Taxes Pending Appeals	xxxxxxxx	хх	xxxxxxxx	xx
Interest Earned on Taxes Pending Appeals	xxxxxxxx	ХХ	xxxxxxxx	xx
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxxx	хх		
Interest Earned on Taxes Pending State Appeals	xxxxxxxxx	хх		
<u>licable</u>				
Cash Paid to Appelants (Including 5% Interest from Date of Party of Date of Da			XXXXXXXX	XX
Cash Paid to Appelants (Including 5% Interest from Date of Pay 1971) Leable Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			xxxxxxxx	xx
Balance - December 31, 2014			XXXXXXXX	XX
Taxes Pending Appeals*	xxxxxxxx	хх	xxxxxxxxx	xx
Interest Earned on Taxes Pending Appeals	xxxxxxxx	xx	xxxxxxxx	xx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2014	140		•	

Signature of Tax Collector

Variable Total

License # Date

### COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2015 MUNICIPAL BUDGET

				YEAR 2015	YEAR 2014
		for 2015 Municipal I			
Item 8 (L) (Exclusiv	e of Rese	rve for Uncollected 7	Га: 80015-	1,062,417	XXXXXXXXX XX
2. Local District School	ol Tax -	Actual	80016-		1,666,762
		Estimate**	80017-	1,720,000	XXXXXXXXX XX
3. Regional School Dis	strict Tax	- Actual	80025-	NONE	-
4 - 15 - 1 - 1777-1 0 - 1	.1 00	Estimate*	80026-	330377	XXXXXXXXX XX
4. Regional High Scho		Actual	80018-	NONE	-
School Budge	et .	Estimate*	80019-		XXXXXXXXX XX
5. County Tax		Actual	80020-		616,195
		Estimate*	80021-	665,000	xxxxxxxx xx
6. Special District Tax	· Ac	Actual	80022-	NONE	
o. Special District Tax	.03	*** ***********************************		NONE	30000000
		Estimate*	80023-		XXXXXXXXX XX
7. Municipal Open Spa	ace Tax	Actual	80027-		15,540
		Estimate*	80028-	15,627	XXXXXXXXX XX
3. Total General Appro	opriations	& Other Taxes	80024-01	3,463,044	
9. Less: Total Anticipa	ated Rever	nues from 2015 in			
Municipal Budg 0. Cash Required from			80024-02	650,489	_
_		and Other Taxes	80024-03	2,812,555	
<ol> <li>Amount of item 10 l</li> </ol>	Divided by	y 96.70°			
		by Taxation (Percenta	age		
used must not excee shown by Item 13, S		icable percentage	80024-05	2,908,537	
5115,111 0 J 200111 15, E	SHOOL ELY		00024-03		
Analysis of Item 11:	_				
Local District Sch		0.41	1		be stated in an amount less th
(Amount Show Regional School I			1,720,000	'actual' l'a	x of year 2014.
(Amount Show			_	** May not b	e stated in an amount less that
Regional High Sc				·	budget submitted by the Lo
(Amount Show	wn on Lin	e 4 Above)			Education to the Commission
County Tax					tion on January 15, 2015 (Ch
(Amount Show Special District T		e 5 Above)	665,000		. 1978). Consideration must
(Amount Show		e 6 Above)		given to	calendar year calculation.
Municipal Open S			<u> </u>	-	
(Amount Show			15,627		
Tax in Local Munici	ipal Budge	et	507,910		
Total Amount (see I 2. Appropriation: Rese		ncollected Taxes (Bu	2,908,537   dget		<del></del> -
Statement, Item	8 (M) (Ite	m 11, Less Item 10)	80024-06	95,982	
Computation of "Tax					Note:
Item 1 - Total G	eneral Ap	propriations		1,062,417	The amount of
Item 12 - Appropriation: Reserve for Uncollected Taxes  Sub-Total			95,982	anticipated rev- enues (Item 9)	
			1	may never exceed the total of Items 1	
Sub-Tot				1,158,399	the total of Items 1
	al	cipated Revenues		1,158,399	14 -

## ACCELERATED TAX SALE - CHAPTER 99

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

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

A.	Reserve for Uncollected Taxes (sheet 25, Item 12)	\$	
В.	Reserve for Uncollected Taxes Exclusion Outstanding Balance of Delinquent Taxes		
	(sheet 26, Item 14A) x % of Collection (Item 16)  Not Applicable  TIMES: % of increase of Amount to be		
C.	TIMES: % of increase of Amount to be Raised by Taxes over Prior Year  [(2015 Estimated Total Levy - 2014 Total Levy)/2014 Total Levy]		
D.	Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]	\$	
E.	Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)	\$	
201	5 Reserve for Uncollected Taxes Appropriation Calculation (Actual)		
1.	Subtotal General Appropriations (item8(L) budget sheet 29)	\$	
2.	Taxes not Included in the budget (AFS 25, items 2 thru 7)	\$	
	Total	\$.	,
3.	Less: Anticipated Revenues (item 5, budget sheet 11)	\$.	
4.	Cash Required	\$.	<u> </u>
5.	Total Required at% (items 4+6)	\$.	
6.	Reserve for Uncollected Taxes (item E above)	\$	_

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

					Debit		Credit	
1.	Balance - January 1, 2014	William			104,257		xxxxxxxx	XX
	A. Taxes	83102-00	79,302		xxxxxxx	xx	xxxxxxxx	xx
	B. Tax Title Liens	83103-00	24,955		xxxxxxx	XX	XXXXXXXX	xx
2.	Canceled:		,		XXXXXXXX	XX	xxxxxxxx	XX
	A. Taxes		83105-00		xxxxxxx	XX		
	B. Tax Title Liens	**************************************	83106-00		xxxxxxx	xx		
3.	Transferred to Foreclosed Tax Title Liens:				XXXXXXX	xx	xxxxxxxx	xx
<del></del>	A. Taxes	±**	83108-00		XXXXXXXX	xx		
	B. Tax Title Liens		83109-00	,	XXXXXXXX	хх		
4.	Added Taxes	······································	83110-00				xxxxxxxx	xx
5.	Added Tax Title Liens		83111-00		63		XXXXXXXX	xx
6.	Adjustment between Taxes (Other than current and Tax Title Liens:	year			XXXXXXXX	хх	xxxxxxxx	XX
,	A. Taxes - Transfers to Tax Title Liens		83104-00		XXXXXXXX	ХХ	(1)	
	B. Tax Title Liens - Transfers from Taxes		83107-00		(1) -		xxxxxxxx	XX
7.	Balance Before Cash Payments			·	XXXXXXXX	xx	104,320	
8.	Totals				104,320		104,320	
9.	Balance Brought Down				104,320		xxxxxxxx	xx
10.	Collected:				XXXXXXXX	xx	102,584	
	A. Taxes	83116-00	79,302		XXXXXXXX	xx	XXXXXXXX	xx
	B. Tax Title Liens	83117-00	23,282		XXXXXXXX	xx	XXXXXXXX	xx
11.	Interest and Costs - 2014 Tax Sale		83118-00				XXXXXXXX	xx
12.	2014 Taxes Transferred to Liens		83119-00		362		XXXXXXXX	xx
13.	2014 Taxes		83123-00		75,400		XXXXXXXX	xx
14.	Balance - December 31, 2014				XXXXXXXX	XX	77,498	
	A. Taxes	83121-00	75,400		XXXXXXXX	XX	xxxxxxxx	xx
	B. Tax Title Liens	83122-00	2,098		xxxxxxx	xx		xx
15.	Totals				180,082		180,082	

16.	Percentage of Cash Collections to Adjusted Ar	nount Outstan	ding	
	(Item No. 10 divided by Item No. 9) is	98.33%		
17.	Item No. 14 multiplied by percentage shown al	i.	76,204	and represents the
	maximum amount that may be anticipated in 2	015.	83125-00	

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

### SCHEDULE OF FORECLOSED PROPERTY

			Debit		Credit	
1.	Balance - January 1, 2014	84101-00	923,101		xxxxxxxx	xx
2.	Foreclosed or Deeded in 2014		xxxxxxxx	xx	xxxxxxxx	ХХ
3.	Tax Title Liens	84103-00		ļ	xxxxxxxx	xx
4.	Taxes Receivable	84104-00		ļ	xxxxxxxx	xx
5A.		84102-00			xxxxxxxx	XX
5B.		84105-00	xxxxxxxx	xx		
6.	Adjustment to Assessed Valuation	84106-00			xxxxxxxx	ХX
7.	Adjustment to Assessed Valuation	84107-00	xxxxxxxx	xx		
8.	Sales		xxxxxxxxx	xx	xxxxxxxx	хх
9.	Cash *	84109-00	xxxxxxxxx	xx		
10.	Contract	84110-00	xxxxxxxxx	xx		
11.	Mortgage	84111-00	xxxxxxxxx	xx		
12.	Loss on Sales	84112-00	xxxxxxxx	xx		
13.	Gain on Sales	84113-00			xxxxxxxx	ХХ
14.	Balance - December 31, 2014	84114-00	xxxxxxxx	xx	923,101	
			923,101		923,101	
	CON	TRACT SAI	LES			
			Debit		Credit	
15.	Balance - January 1, 2014	84115-00			xxxxxxxx	хх
16.	2014 Sales from Foreclosed Property	84116-00			xxxxxxxx	XX
17.	Collected *  Collected *  Not Application	<b>16</b> 84117-00	xxxxxxxx	xx		
18.	Montable	84118-00	xxxxxxxxx	xx		

			Debit		Credit	
15.	Balance - January 1, 2014	84115-00			xxxxxxxxx	xx
16.	2014 Sales from Foreclosed Property	84116-00			xxxxxxxxx	xx
17.	Collected * Not Applicable	84117-00	xxxxxxxx	XX		
18.	Notre	84118-00	xxxxxxxx	xx		
19.	Balance - December 31, 2014	84119-00	xxxxxxxx	хх		
			_			

#### **MORTGAGE SALES**

			Debit		Credit	
20.	Balance - January 1, 2014	84120-00			xxxxxxxxx	хх
21.	2014 Sales from Foreclosed Property  Collected *  Not Appli	cable 84121-00			xxxxxxxx	xx
22.	Collected * Not APP	84122-00	xxxxxxxx	хх		
23.		84123-00	xxxxxxxxx	xx		
24.	Balance - December 31, 2014	84124-00	xxxxxxxx	xx		
	of Sale of Property: \$ Cash Collected in 2014 (84125)	-00)				
Realized	in 2014 Budget					

To Results of Operation (Sheet 19)

None

## **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.)

	Caused By	Dec. 3 per	nount 31, 2013 Amou Audit 201 eport <u>Bud</u> s	4 Resulti	ing as at
1.	Emergency Authorization - Municipal*	\$	\$	\$	\$
2.	Emergency Authorizations -				
	Schools	\$	\$	<u> </u>	\$
3.		\$	\$	\$	\$
4.		\$	\$	\$	\$
5.		\$	\$	\$	\$
6.		\$	\$	\$	\$
7.		\$	\$	\$	\$
8.		\$	\$	\$	\$
9.		\$	\$	 \$	\$
10.		\$	\$	·	s
	Date	er undei	O UNDER N.J.S. 40		40A:2-51 <u>Amount</u>
	1.				<u> </u>
	2.		1:00	<del>le</del>	. \$
	3.	NTOF	Applicab	/ <b>L</b> •	\$
	4.	1400			\$
	5.				\$
•	JUDGEMENTS ENT	ERED AG	AINST MUNICIP	ALITY AND NO	Appropriated for
	<u>In Favor of</u>	On Ac	count of Date En	tered <u>Amou</u>	in Budget of <u>Year 2015</u>
	1.			\$\$	
	2		a mlical	$ble_s$	
	3.	No	t Applical	\$	
	te continue to the continue to		······································		

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount	Balance		D IN 2014	Balance	
			Authorized*	Dec. 31, 2013	By 2014 Budget	Canceled by Resolution	Dec. 31, 2014	
9/29/2010	Flood Damage	155,000	9,228	18,455	9,228		9,227	
6/17/2014	Тах Мар	29,000	5,800				29,000	
,,			-				-	
·								
·								
		Totals 184,000	15,028	18,455	9,228		38,227	

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

Chief Financial Officer

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

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount	Balance	REDUCEI	O IN 2014	Balance
			Authorized*	Dec. 31, 2013	By 2014 Budget	Canceled by Resolution	Dec. 31, 2014
			1.10		1		
		ot Applic	able				
	ĬA0						1
	Totals						

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

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

Chief Financial Officer

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

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit		Credit			Debt vice
Outstanding - January 1, 2014	80033-01	xxxxxxxx	xx	-			
Issued	80033-02	xxxxxxxx	xx				
Paid	80033-08-5	Lable		xxxxxxxx	хх		
Not.	80033-02 80033-02			7000000			
			· · · · · · · · · · · · · · · · · · ·				
Outstanding - December 31, 2014	80033-04	-		xxxxxxxx	ХХ		
2015 Bond Maturities - General Capital Bonds	3	<b>t</b> **		80033-05	\$		
2015 Interest on Bonds *		80033-06	\$				
ASS	ESSMENT SE	RIAL BOND	S	<u> </u>			
Outstanding - January 1, 2014	80033-07	xxxxxxxxx	xx	-			
Issued	80033-08	XXXXXXXX	XX				
Paid	nlical			xxxxxxxx	ХХ		
Issued Paid Not AP							
·							
Outstanding - December 31, 2014	80033-10	**		xxxxxxxx	XX		
		_		-			
2015 Bond Maturities - General Capital Bonds		,		80033-11	\$		
2015 Interest on Bonds *		80033-12	\$				
Total "Interest on Bonds - Debt Service" (*Iten	ns)			80033-13	\$	»	
LIST	OF BONDS IS	SSUED DURD	NG 20	014			
Purpose		2015 Maturi	ty	Amount Issued		Date of Issue	Interest Rate
	ot Ap	alica		<u> </u>			
N	ot Ap			778			
	······································		· - · · · · · · · ·				***************************************
							**
NATIONAL STATEMENT OF THE STATEMENT OF T	71						
	Total				-		
	TOTAL	80033-14	لــــــا	80033-15			

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

(MUNICIPAL)

LOAN

		Debit		Credit			Debt vice
Outstanding - January 1, 2014	80033-01	xxxxxxxx	XX				
Issued	80033-02	xxxxxxxx	xx				
Paid	80033-03			xxxxxxxx	xx		
		lical					
+1+1+1111	Not Ap						
Outstanding - December 31, 2014	80033-04	<u> </u>		xxxxxxxxx	xx		
2015 Loan Maturities				80033-05	\$		
2015 Interest on Loans		80033-06			\$		
Total 2015 Debt Service for	Loan			80033-13	\$		
		LOAN					
Outstanding - January 1, 2014	80033-07	XXXXXXXX	XX				
Issued	80033-08	XXXXXXXX	XX				
Paid	80033-09			XXXXXXXX	XX		
			40	-hie			
0.44 12 12 12 12 12 12 12 12 12 12 12 12 12		ot API		calul			•
Outstanding - December 31, 2014	80033-10		-	XXXXXXXX	XX		
2015 Loan Maturities							
2015 Interest on Loans				80033-11	\$	- Valuaturi	
Total 2015 Debt Service for	Loan	***************************************		80033-12 80033-13	\$ 		
					3	-	
	IST OF LOANS IS	1	1	14			
Purpose		2015 Maturi	ty	Amount Issued		Date of Issue	Interest Rate
			-				
				······································		· · · · · · · · · · · · · · · · · · ·	
	_		le				
	Not Ap			·····	<del></del>		
					<del> </del>		
	·						
	Total	_		_			
	2 0444	80033-14		80033-15			

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

#### TYPE I SCHOOL TERM BONDS

	Debit		Credit		II	Debt vice
Outstanding - January 1, 2014 80034-01	xxxxxxxxx	XX_				
Paid 80034-02			xxxxxxxx	хх		
		*******	2 1	_		
Outstanding - December 31, 2014 80034-03	Not Al	)p	licable	XX		
	Z *		•			
2015 Bond Maturities - Term Bonds	80034-04	\$				
2015 Interest on Bonds * TYPE I SCHOOL	80034-05	\$				
Outstanding - January 1, 2014 80034-06	····	xx	1			
(ssued 80034-07		XX				
Paid 80034-08			xxxxxxxx	XX		
	1	<b>4</b>				
	a molica					
Outstanding Documber 21 2014	Applica					
Outstanding - December 31, 2014 80034-09			XXXXXXXX	XX		
			**			
2015 Interest on Bonds *	80034-10	\$				
2015 Bond Maturities - Serial Bonds			80034-11	\$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$	-	
LIST OF BON	NDS ISSUI	ED	····	$G_{2}$	2014	
Purpose	2015 Maturity -01		Amount Issued -02		Date of Issue	Interest Rate
		4	10			
1	Applica		C			**************************************
Total 80035-						
			+			
2015 INTEREST REQUIREMENT - 0	CURRENT FUND	) DE	BT ONLY Outstanding		2015 Interest	
			Dec. 31, 2014		Requirement	
Emergency Notes	80036-	\$		\$		
<b>3</b> , a see	80036- 80037-	_	Dec. 31, 2014			
2. Special Emergency Notes	80037-	\$_		\$ .		
<ol> <li>Special Emergency Notes</li> <li>Tax Anticipation Notes</li> </ol>	80037- 80038-	_				
2. Special Emergency Notes	80037- 80038-	\$_		\$ .		
<ol> <li>Special Emergency Notes</li> <li>Tax Anticipation Notes</li> </ol>	80037- 80038- 89-	\$ _ \$ _		\$ . \$ .		

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

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2015 Budget		Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2014	Maturity	Interest	For Principal For Interest  **		(Insert Date)
New Municipal Building and Backhoe	950,000	9/28/2011	840,000	9/25/2015	0.750%		6,300	9/25/2014
2. New Municipal Building	300,675	9/27/2013	300,675	9/25/2015	0.750%		2,255	9/25/2014
3.								
4.								
5.								
6.								
7.								
8.								
9.			-					
10.								
11.								
12.								
13.								
14.								
Total	1,250,675		1,140,675			_	8,555	

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

80051-01 80051-02

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

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

(Do not crowd - add additional sheets)

<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	Original Date of	Amount of Note	Date of	Rate of	2015 Budget	2015 Budget Requirement	
	Issued	Issue*	Outstanding Dec. 31, 2014	Maturity	Interest	For Principal	For Interest  **	(Insert Date)
1.								
2.								
3.								
4.								
5.								
6.				1,10				
7.			Jot Applic	aluic				
8.			100-21-					
9.								
10.								
11.								
12.								
13.								
14.								
Total								

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

80051-01

80051-02

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose	Amount of Obligation		Requirement
		Outstanding Dec. 31, 2014	For Principal	For Interest/Fees
1				
2.				
3.				
4.		Applicable		
5.	Not	Applicator		
6.				
7				
8.				
9.				
10.				
11.				
12.				
13.				
		Total		

80051-01

80051-02

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2014		2014	Encumbrances	Expended	Authorizations	Balance - Decen	nber 31, 2014
not merely designate by a code number.	Funded	Unfunded	Authorizations	Reappropriations		Canceled	Funded	Unfunded
							-	
01-02 Constr of Park and Landfill Closure	9,773						9,773	
03-11 New Municipal Building and Backhoe	<u> </u>	801,318			801,318		-	_
07-13 New Municipal Building		300,675			290,030		-	10,645
05-14 Computers/Equipment			38,157		38,098			59
								_
			_					
		_						_
								_
Total 70000-	9,773	1,101,993	38,157		1,129,446	_	9,773	10,704

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2014	2014		Expended	Authorizations	Balance - Decem	ber 31, 2014
not merely designate by a code number.	Funded	Unfunded	Authorizations		2	Canceled	Funded	Unfunded
				1: cable				
			Not Ap	plicary				
			TAGE					
_								
	<u> </u>							

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

### **GENERAL CAPITAL FUND**

#### SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit		Credit	
Balance - January 1, 2014	80031-01	XXXXXXXX	хх	4,362	
Received from 2014 Budget Appropriation *	80031-02	xxxxxxxx	XX		
		xxxxxxxx	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund	80031-03	xxxxxxxx	XX		
List by Improvements - Direct Charges Made for Preliminary	Costs:	XXXXXXXX	xx	xxxxxxxx	xx
				xxxxxxxx	xx
	VI + 2011	···		xxxxxxxx	XX
	······································			xxxxxxxx	XX
* ************************************		***************************************		xxxxxxxx	XX
				xxxxxxxx	XX
				xxxxxxxx	XX
				xxxxxxxx	xx
	······································			xxxxxxxx	XX
<del>-</del>				xxxxxxxx	XX
				xxxxxxxx	xx
The state of the s	West c			xxxxxxxx	xx
				xxxxxxxx	xx
				xxxxxxxx	xx
Appropriated to Finance Improvement Authorizations	80031-04	1,908	<del></del>	xxxxxxxx	XX
				xxxxxxxx	XX
Balance - December 31, 2014	80031-05	2,454		XXXXXXXX	XX
		4,362		4,362	

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

### GENERAL CAPITAL FUND

#### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit		Credit	
Balance - January 1, 2014	80030-01	xxxxxxxx	xx		
Received from 2014 Budget Appropriation *	80030-02	XXXXXXXX	xx		
Received from 2014 Emergency Appropriation *	80 (\$ post b)	exxxxxxxx	XX		
Not A	80030-02 PP (2016)				
Appropriated to Finance Improvement Authorizations	80030-04			XXXXXXXX	xx
				XXXXXXXX	xx
Balance - December 31, 2014	80030-05			XXXXXXXX	xx
				<b></b>	

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
Computers/Equipment	38,157	36,249	1,908	1,908
Total 80032-00	38,157	36,249	1,908	1,908

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

### **GENERAL CAPITAL FUND**

#### STATEMENT OF CAPITAL SURPLUS YEAR - 2014

		Debit		Credit	
Balance - January 1, 2014	80029-01	xxxxxxxx	XX	29,917	
Premium on Sale of Bonds		xxxxxxxx	ХХ		
Unfund Improvement Authorizations Canceled	· · · · · · · · · · · · · · · · · · ·	xxxxxxx	xx	-	
Cancellation of Prior Year Balance					
Appropriated to Finance Improvement Authorizations	80029-02			xxxxxxxx	XX
Appropriated to 2014 Budget Revenue	80029-03			xxxxxxxx	XX
Outstanding - December 31, 2014	80029-04	29,917		xxxxxxxx	ХХ
		29,917		29,917	

#### BONDS ISSUED WITH A COVENANT OR COVENANTS

1.	Amount of Serial Bonds Issued Under Provisions of Ch. P.L. 1944, Chapter 268, P.L. 1944, Chapter	•		
	Chapter 77, Article VI-A, P.L. 1945, with Co	ovenant or Covenants;		
	Outstanding - December 31, 2014		\$	_
2.	Amount of Cash in Special Trust Fund as of December :	31, 2014 (Note A)	\$	_
3.	Amount of Bonds Issued Under Item 1			
	Maturing in 2015	\$	_	
4.	Amount of Interest on Bonds with a		a <b>1</b>	
	Covenant - 2015 Requirement		able	
5.	Amount of Interest on Bonds with a  Covenant - 2015 Requirement  Total of 3 and 4 - Gross Appropria  Less Amount of Special Trust Fund to be Used	t APP	_	
6.	Less Amount of Special Trust Fund to be Used	\$	_	
7.	Net Appropriation Required	\$		

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

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

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

#### **MUNICIPALITIES ONLY**

## **IMPORTANT**

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

A.	1.	Total Tax	Levy for the	Year 2014 was			\$	2,820,983
	2.	Amount	of Item 1 Col	lected in 2014 (*)	\$_	2,742,160		
	3.	Seventy (	70) percent o	of Item 1			\$	1,974,688
	(*)	Including	prepayments	and overpayments	applied.			
·								
B.	1.	Did any n	naturities of b	oonded obligations	or notes		ie year	2014?
	2.	Have pay	Answer Y ments been n December	nade for all bonded	obligation	NO ons or notes due o	on or be	efore
			Answer Y	ES or NO:		YES	If ans	wer is "NO" give details
				f answer to Item E				
C. bone budg	ded o	bootine solutions of the year j	or notes excee	required to be incled 25% of the total Answer YES or 1	of appro	he 2015 budget f priations for oper No	or the lating p	iquidation of all urposes in the
D.	1.	Cash Defi	cit 2013				\$ <u> </u>	-
	2.	4% of 201	_	for all purposes:		<b>*</b> =	\$	
	3.	Cash Defi	cit 2014				\$	_
	4.	4% of 201	_	for all purposes:		=	\$	u-
E.		Unpaid		2013		<u>2014</u>	****	Total
1.	State	e Taxes	\$		\$		\$	
2.	Cou	nty Taxes	\$		\$	3,524	\$	3,524
3.	Amo	ounts due S	pecial Distric	ts				
			\$ .		\$		\$	
4.	Amo	ounts due So	chool District	s for Local School	Tax			
			. \$		\$	234,482	\$	234,482

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2014

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the Chief Financial Officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet 2. Those sheets not filled in should be marked "Not Applicable".

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001	(10-10-10)
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