

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

POPULATION LAST CENSUS 3,809
NET VALUATION TAXABLE 2014 1,002,579,200
MUNICODE 1345

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2015
MUNICIPALITIES - FEBRUARY 10, 2015**

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Borough _____ of Shrewsbury _____, County of Monmouth _____

**SEE BACK COVER FOR INDEX AND INSTRUCTIONS.
DO NOT USE THESE SPACES**

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature _____

Title Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared)~~ or which I have not prepared and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Thomas X. Seaman, am the Chief Financial Officer, License # NO-286, of the Borough of Shrewsbury, County of Monmouth and that the

statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2014, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2014.

Signature _____
Title Chief Financial Officer
Address 419 Sycamore Avenue, Shrewsbury, NJ 07702
Phone Number 732-741-4200
Fax Number 732-741-6549
Email finance@shrewsburyboro.com

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.

1

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Shrewsbury as of December 31, 2014 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2014 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

NONE

(Registered Municipal Accountant)

Holman, Frenia, Allison, P.C.

(Firm Name)

912 Highway 33, Suite 2

(Address)

Freehold, NJ 07728

(Address)

732-409-0800

(Phone Number)

(Phone Number)

ballison@hfacpas.com

(Email)

(Email)

732-866-9312

(Fax Number)

(Fax Number)

Certified by me

This _____ day of _____, 2015

**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: Cary Costa

Signature: _____

Certificate #: 3980

Date: _____

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2015.

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

Municipality: Borough of Shrewsbury
Chief Financial Officer: Thomas X. Seaman
Signature: _____
Certificate #: NO-286
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Borough of Shrewsbury
Chief Financial Officer: Thomas X. Seaman
Signature: _____
Certificate #: NO-286
Date: _____

21-60011800

Fed I.D. #

Borough of Shrewsbury

Municipality

Monmouth

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending:

(1)

(2)

(3)

Federal Programs Expended (administered by the State)

State Programs Expended

Other Federal Programs Expended

TOTAL \$ 878.35 \$ 44,522.04 \$

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

- Single Audit
Program Specific Audit
[X] Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

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

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

Signature Of Chief Financial Officer

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Borough of Shrewsbury, County of Monmouth during the year 2014 and that sheets 40 to 68 are unnecessary.

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

Name _____

Title Registered Municipal Accountant

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

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

SIGNATURE OF TAX ASSESSOR

Borough of Shrewsbury
MUNICIPALITY

Monmouth
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET
POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2014

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

TITLE OF ACCOUNT	DEBIT	CREDIT
SUB-TOTAL CARRY FORWARD FROM SHEET 3	4,211,629.58	
LIABILITIES:		
Accounts Payable		9,168.04
Due to Grant Fund		57,993.06
Appropriation Reserves		373,280.24
Encumbrances Payable		87,372.41
County Taxes Payable		69,013.10
Local School Taxes Payable		1,016,898.00
Regional High School Taxes Payable		515,746.19
Due to Sewerage Authority		3,597.33
Prepaid Taxes		125,312.15
Tax Overpayments		13,122.03
Due to State - Marriage License Fee		125.00
Reserve for Codifications		374.26
Reserve for Tax Appeals		45,936.50
Reserve for Redemption of Tax Title Liens		1,345.75
Reserve for Wardell House		157,500.00
Reserve for Debt Service		10,687.94
Reserve for Insurance Claims		761.04
Reserve for Police Receipts		100.00
Sub-Total - "Cash Liabilities"		2,488,333.04
Fully Reserved Receivable		284,181.04
Fund Balance		1,439,115.50
TOTALS	4,211,629.58	4,211,629.58

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)

AS AT DECEMBER 31, 2014

TITLE OF ACCOUNT	DEBIT	CREDIT
Dog Trust Fund		
Cash	14,744.07	
Due to Borough of Red Bank		4,111.87
Reserve for Dog Fund		10,632.20
Sub-Total - Dog Trust Fund	14,744.07	14,744.07
Salary Trust Fund		
Cash	37,391.95	
Reserve for:		
Payroll Deductions		37,391.95
Sub-Total - Salary Trust Fund	37,391.95	37,391.95
Other Trust Fund		
Cash	1,273,463.55	
Reserve for:		
Developers Escrow		593,499.20
POAA		830.41
Inspection Account		4,431.23
Environment Trust		6,968.22
Open Space		265,520.97
Tax Sale Premium		206,700.00
Sidewalk Trust		806.01
Recycling		2,226.01
Rhododendron Garden		6,425.70
Law Enforcement Trust Fund		1,370.17
Uniform Fire Safety		5,380.08
Public Defender		5,771.44
Unemployment Compensation		14,150.51
Outside Employment Trust		1,500.00
Alliance on Alcoholism		4,338.86
Accumulated Sick Time		3,319.94
Affordable Housing Trust		85,674.91
Traffic Calming Fees		8,563.00
Recreation		589.95
Council of Two River mayors		-
Tax Redemption		48,466.05
Snow Emergenc Sub-Total - Other Trust Fund		6,659.67
Community Day Donations		271.22
Sub-Total - Other Trust Fund	1,273,463.55	1,273,463.55
TOTAL	1,325,599.57	1,325,599.57

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013:	(1)	<u>11,124.48</u>
		<u>25%</u>
	(2)	<u>2,781.12</u>
Municipal Public Defender Trust Cash Balance December 31, 2014:	(3)	<u>5,771.44</u>

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.

Amount in excess of the amount expended: $3 - (1 + 2) =$ _____

**The undersigned certifies that the municipality has complied with the regulations governing
Municipal Public Defender as required under Public Law 1998, C. 256.**

Chief Financial Officer: Thomas X. Seaman

Signature: _____

Certificate #: NO-286

Date: _____

SCHEDULE OF TRUST FUND DEPOSITS AND RESERVES

PURPOSE	AMOUNT DECEMBER 31, 2013 PER AUDIT REPORT	RECEIPTS	DISBURSEMENTS	BALANCE AS DECEMBER 31, 2014
1. Developers Escrow	552,129.35	158,489.91	117,120.06	593,499.20
2. POAA	762.41	68.00		830.41
3. Inspection Account	6,320.12	16,098.00	17,986.89	4,431.23
4. Environment Trust	7,766.37	21,838.07	22,636.22	6,968.22
5. Open Space	172,348.63	100,000.00	6,827.66	265,520.97
6. Tax Sale Premium	186,200.00	350,769.46	330,269.46	206,700.00
7. Sidewalk Trust	37,509.78		36,703.77	806.01
8. Recycling	4,036.99	12,240.49	14,051.47	2,226.01
9. Rhododendron Garden	2,666.51	5,958.11	2,198.92	6,425.70
10. Law Enforcement Trust Fund	2,091.13	279.04	1,000.00	1,370.17
11. Uniform Fire Safety	7,832.08	1,110.00	3,562.00	5,380.08
12. Public Defender	5,777.24	3,830.50	3,836.30	5,771.44
13. Unemployment Compensation	4,993.88	10,016.03	859.40	14,150.51
14. Payroll Deductions	52,897.37	4,621,573.47	4,637,078.89	37,391.95
15. Outside Employment Trust	2,365.00	115,694.63	116,559.63	1,500.00
16. Alliance on Alcoholism	3,401.33	1,000.00	62.47	4,338.86
17. Accumulated Sick Time	30,028.60	15,000.00	41,708.66	3,319.94
18. Affordable Housing Trust	79,470.62	8,312.79	2,108.50	85,674.91
19. Traffic Calming Fees	76,790.00	24,664.50	92,891.50	8,563.00
20. Recreation	589.95	-	-	589.95
21. Council of Two River mayors	1,080.67		1,080.67	-
22. Tax Redemption	-	508,540.43	460,074.38	48,466.05
23. Snow Emergency	-	45,000.00	38,340.33	6,659.67
24. Community Day Donations	-	7,100.00	6,828.78	271.22
25.				
26.				
27.				
28.				
29.				
30.				
TOTALS	\$ 1,237,058.03	6,027,583.43	5,953,785.96	\$ 1,310,855.50

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

TITLE OF LIABILITY TO WHICH CASH AND INVESTMENTS ARE PLEDGED	AUDIT BALANCE DECEMBER 31, 2013	RECEIPTS			DISBURSEMENTS	BALANCE DECEMBER 31, 2014
		ASSESSMENTS & LIENS	CURRENT BUDGET	OTHER TRANSFERS		
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities						
Trust Surplus						
Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Page Subtotals						

* Show as red figure

**POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND
AS AT DECEMBER 31, 2014**

TITLE OF ACCOUNT	DEBIT	CREDIT
Estimated Proceeds Bonds & Notes Authorized	327,784.80	
Bonds & Notes Authorized but Not Issued		327,784.80
Cash and Investments	173,881.56	
Deferred Charges to Future Taxation		
Funded	3,659,000.00	
Unfunded	1,767,991.80	
Serial Bonds Payable		3,659,000.00
Encumbrances Payable		76,397.19
Bond Anticipation Notes		1,440,207.00
Capital Improvement Fund		37,387.44
Improvement Authorizations		
Improvements - Funded		8,216.80
Improvements - Unfunded		218,348.46
Reserve for Fire Apparatus		150,000.00
Reserve for Green Acres		0.13
Fund Balance		11,316.34
TOTAL	5,928,658.16	5,928,658.16

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	38,405.92	3,919,207.46	79,506.70	3,878,106.68
Trust - Assessment				
Trust - Dog License		14,744.07		14,744.07
Trust - Other	74,739.37	1,207,434.00	8,709.82	1,273,463.55
Capital - General		173,881.56		173,881.56
Water - Operating				-
Water - Capital		-		-
Utility - Assessment Trust				-
Public Assistance **		8,557.24		8,557.24
Salary Account		58,925.84	21,533.89	37,391.95
State & Federal Grants				-
Water & Sewer Operating		-		-
Water & Sewer Capital		-		-
Water & Sewer Assessment		-		-
TOTAL	113,145.29	5,382,750.17	109,750.41	5,386,145.05

* Include Deposits In Transit

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 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 & Loan Associations on any trial balance have been verified the applicable passbooks at December 31, 2014.

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

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

Signature: _____

Title: Registered Municipal Accountant _____

**CASH RECONCILIATION DECEMBER 31, 2014
(CONT'D)
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

BANK ACCOUNTS	ACCOUNT NAME	AMOUNTS
Current Fund		
	1St Constitution Bank - Current Account	1,520,621.12
	NJ Cash Management	
	1St Constitution Bank - Investment Account	2,378,240.01
	1St Constitution Bank - Recreation Account	20,261.35
	1St Constitution Bank - Municipal Court Account	84.98
	Sub-Total - Current Fund	3,919,207.46
General Capital Fund		
	1St Constitution Bank	173,881.43
	1St Constitution Bank	0.13
	Sub-Total - General Capital Fund	173,881.56
Animal Control Fund		
	1St Constitution Bank	14,744.07
	Sub-Total - Animal Control Fund	14,744.07
Public Assistance Fund		
	1St Constitution Bank	4,736.26
	1St Constitution Bank	3,820.98
	Sub-Total - Public Assistance Fund	8,557.24
Other Trust Fund		
	1St Constitution Bank - Trust Other	499,886.98
	1St Constitution Bank - LETE	1,370.17
	1St Constitution Bank - Unemployment	14,150.51
	1St Constitution Bank - Outside Employment	10,021.50
	1St Constitution Bank - Inspection Fee	2,823.23
	1St Constitution Bank - Affordable Housing	85,674.91
	1St Constitution Bank - Tax Redemption	8.33
	Bank of America - Escrow	593,498.37
	Sub-Total Other Trust Fund	1,207,434.00
Salary Account		
	1St Constitution Bank	58,925.84
	Sub-Total - Salary Account	58,925.84
Grand Total - details of "Cash on Deposit"		5,382,750.17

Note: Sections N.J.S.40A-61, 40A:4-62 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 JANUARY 1, 2014	2014 BUDGET REVENUE REALIZED	RECEIVED	CANCELLED	TRANSFERRED FROM [INAPPROPRIATE]	BALANCE DECEMBER 31, 2014
Federal						-
Safe and Secure Communities Program	\$ 25,895.00	25,895.00	51,790.00			-
N.J. Dot- Trafford Street	-					-
Click It or Ticket Grant Program	-					-
Road Rage Reduction Project	-					-
Over the Limit Under Arrest	-					-
						-
State						-
Drunk Driving Enforcement	-					-
Recycling Tonnage	-	13,146.56	2,741.23		10,405.33	-
Body Armor Grant	-	2,212.48			2,212.48	-
Environmental Grant	-					-
Alcohol Education and Rehabilitation fund	-	949.94			949.94	-
Clean Communities Program	-	7,298.43			7,298.43	-
Safe and Secure Communities Program	-					-
Hazardous Materials Emergency Preparedness Grant	-					-
State Police - HMEP Project	8,043.24	1,429.36	7,601.97	441.27		1,429.36
Bulletprodd Vest	2,607.00					2,607.00
Page Totals	\$ 36,545.24	50,931.77	62,133.20	441.27	20,866.18	4,036.36

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

Sheet 11

Grant	Balance January 1, 2014	Transferred from 2014 Budget Appropriations			Encumbrances Reclassified	Expended	Canceled	Balance December 31, 2014
		Budget	Appropriation By 40A:4-87					
Federal								-
Green Communities	-							-
Bulletproof Vest	1,465.48					878.35		587.13
Over the Limit Under Arrest	1,200.00						1,200.00	-
								-
State								-
Drunk Driving Enforcement Fund	1,987.53					1,573.16		414.37
Alcohol Education Rehabilitation	4,282.43	949.94						5,232.37
Safe and Secure Communities	-	25,895.00				25,895.00		-
Clean Communities Program	12,362.42	7,298.43				5,461.16		14,199.69
Body Armor Grant	759.57	2,212.48				1,869.80		1,102.25
Environmental Grant	-							-
Recycling Tonnage Grant	10,949.62	13,146.56				8,280.10		15,816.08
Hazardous Materials Emergency Preparedness	-							-
Emergency Management Performance Grant	-							-
State Police - HMEP Project	835.72	1,429.36				1,442.82	440.72	381.54
								-
Local								-
Safe and Secure Communities - Local Match	-	83,598.00				83,598.00		-
								-
								-
								-
Page Total	33,842.77	134,529.77	-	-	-	128,998.39	1,640.72	37,733.43

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

Grant	Balance January 1, 2014	Transferred From 2014 Budget Appropriations		Transferred to 2013 Grants Appropriated	Received			Balance December 31, 2014
		Budget	Appropriation By 40A:4-87					
Federal								
Road Rage Project	-							-
								-
State								
Recycling Tonnage	13,146.56	13,146.56			10,988.63			10,988.63
Body Armor	2,212.48	2,212.48			1,765.27			1,765.27
Environmental Grant	-							-
Clean Communities	7,298.43	7,298.43			6,845.32			6,845.32
Alcohol Education and Rehabilitation	949.94	949.94			768.04			768.04
Drunk Driving Enforcement Fund	-				3,928.73			3,928.73
Totals	23,607.41	23,607.41	-	-	24,295.99	-	-	24,295.99

***LOCAL DISTRICT SCHOOL TAX**

		DEBIT	CREDIT
Balance January 1, 2014		xxxxxx	xxxxxx
School Tax Payable #	85001-00	xxxxxx	952,468.00
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014)	85002-00	xxxxxx	2,775,000.00
Levy School Year July 1, 2014 to June 30, 2015		xxxxxx	7,650,085.00
Levy Calendar Year, 2014		xxxxxx	
Paid		7,585,655.00	xxxxxx
Balance, December 31, 2014		xxxxxx	xxxxxx
School Tax Payable #	85003-00	1,016,898.00	xxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014-2015)	85004-00	2,775,000.00	xxxxxx
		11,377,553.00	11,377,553.00

*Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.
#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		DEBIT	CREDIT
Balance, January 1, 2014	85045-00	xxxxxx	-
2014 Levy	81105-00	xxxxxx	100,000.00
Added Taxes			
Interest Earned		xxxxxx	
Miscellaneous Revenues		xxxxxx	
Expenditures		100,000.00	
Balance, December 31, 2014	85046-00	-	xxxxxx
#Must include unpaid requisitions.		100,000.00	100,000.00

NOT APPLICABLE
REGIONAL SCHOOL TAX
(Provide a separate statement for each Regional District Involved)

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

REGIONAL HIGH SCHOOL TAX

	DEBIT	CREDIT
Balance, January 1, 2014	xxxxxx	xxxxxx
School Tax Payable # 85041-00	xxxxxx	218,974.50
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85042-00	xxxxxx	2,100,000.00
Levy School Year July 1, 2014 to June 30, 2015	xxxxxx	5,231,492.39
Levy Calendar Year, 2014	xxxxxx	
Paid	4,934,720.70	xxxxxx
Balance, December 31, 2014	xxxxxx	xxxxxx
School Tax Payable # 85043-00	515,746.19	xxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014-2015) 85044-00	2,100,000.00	xxxxxx
#Must include unpaid requisitions.	7,550,466.89	7,550,466.89

COUNTY TAXES PAYABLE

		DEBIT	CREDIT
Balance, January 1, 2014		xxxxxx	xxxxxx
County Taxes	80003-01	xxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxx	15,246.10
2014 Levy		xxxxxx	xxxxxx
General County	80003-03	xxxxxx	2,912,054.80
County Library	80003-04	xxxxxx	185,569.10
County Health		xxxxxx	-
County Open Space Preservation		xxxxxx	158,773.61
Due County for Added and Omitted Taxes	80003-05	xxxxxx	69,013.10
Paid		3,271,643.61	xxxxxx
Balance, December 31, 2014		xxxxxx	xxxxxx
County Taxes			xxxxxx
Due County for Added & Omitted Taxes		69,013.10	xxxxxx
		3,340,656.71	3,340,656.71

SPECIAL DISTRICT TAXES

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

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

**NOT APPLICABLE
STATE LIBRARY AID
RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID**

		DEBIT	CREDIT
Balance, January 1, 2014	80004-01	xxxxxx	
State Library Aid Received in 2014	80004-02	xxxxxx	xxxxxx
Expended	80004-09		xxxxxx
Balance, December 31, 2014	80004-10		

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

Balance, January 1, 2014	80004-03	xxxxxx	
State Library Aid Received in 2014	80004-04	xxxxxx	xxxxxx
Expended	80004-11		xxxxxx
Balance, December 31, 2014	80004-12		

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

Balance, January 1, 2014	80004-05	xxxxxx	
State Library Aid Received in 2014	80004-06	xxxxxx	xxxxxx
Expended	80004-13		xxxxxx
Balance, December 31, 2014	80004-14		

RESERVE FOR LIBRARY SERVICE WITH FEDERAL AID

Balance, January 1, 2014	80004-07	xxxxxx	
State Library Aid Received in 2014	80004-08	xxxxxx	xxxxxx
Expended	80004-15		xxxxxx
Balance, December 31, 2014	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,080,000.00	1,080,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxx	xxxxxx	xxxxxx
Adopted Budget	1,181,875.63	1,245,827.48	63,951.85
Added by N.J.S.40A:4-87: (List on 17a)		-	-
		-	-
Total Miscellaneous Revenue Anticipated 80103-	1,181,875.63	1,245,827.48	63,951.85
Receipts From Delinquent Taxes 80104-	194,000.00	243,645.90	49,645.90
Amount to be Raised by Taxation:	xxxxxx	xxxxxx	xxxxxx
(a) Local Tax for Municipal Purposes 80105-	6,553,387.00	xxxxxx	xxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxx	xxxxxx
Total Amount to be Raised by Taxation 80107-	6,553,387.00	7,124,360.13	570,973.13
	9,009,262.63	9,693,833.51	684,570.88

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxx	22,988,570.10
Amount to be Raised by Taxation	xxxxxx	xxxxxx
Local District School Tax 80109-00	7,650,085.00	xxxxxx
Regional School Tax 80119-00		xxxxxx
Regional High School Tax 80110-00	5,231,492.39	xxxxxx
County Taxes 80111-00	3,256,397.51	xxxxxx
Due County for Added and Omitted Taxes 80112-00	69,013.10	xxxxxx
Special District Taxes 80113-00	-	xxxxxx
Municipal Open Space Tax 80120-00	100,000.00	xxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxx	442,778.03
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	7,124,360.13	xxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxx	
	23,431,348.13	23,431,348.13

*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 "Nonbudget Revenue" only

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2014 Budget as Adopted	80012-01	9,009,262.63
2014 Budget - Added by N.J.S.40A:4-87	80012-02	-
Appropriated for 2014 (Budget Statement Item 9)	80012-03	9,009,262.63
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	9,009,262.63
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	9,009,262.63
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	8,193,163.66
Paid or Charged - Reserve for Uncollected Taxes	80012-09	442,778.03
Reserved	80012-10	373,280.24
Total Expenditures	80012-11	9,009,221.93
Unexpended Balances Canceled (see footnote)	80012-12	40.70

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELLED:

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

NOT APPLICABLE
SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT
SCHOOL PURPOSES
 (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2014 OPERATION

CURRENT FUND

		DEBIT	CREDIT
Excess of Anticipated Revenues:		xxxxxx	xxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxx	63,951.85
Delinquent Tax Collections	80013-02	xxxxxx	49,645.90
		xxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxx	570,973.13
Unexpended Balances of 2014 Budget Reserves	80013-04	xxxxxx	40.70
Miscellaneous Revenue Not Anticipated	81113-	xxxxxx	235,851.58
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxx	
Sale of Municipal Assets		xxxxxx	
Unexpended Balances of 2013 Appropriation Reserves	80013-05	xxxxxx	392,598.15
Prior Years Interfunds Returned in 2013	80013-06	xxxxxx	
Prior Years Accounts Payable Cancelled		xxxxxx	1,640.72
Federal & State Grants Appropriated Cancelled			
Tax Overpayments Cancelled			
Cancelled Checks		xxxxxx	376.00
Adjustment to Tax Redemprion		xxxxxx	5,212.86
Old Accounts Payable Cancelled		xxxxxx	1,221.74
		xxxxxx	
		xxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxx	xxxxxx
Balance, January 1, 2014	80013-07	4,875,000.00	xxxxxx
Balance, December 31, 2014	80013-08	xxxxxx	4,875,000.00
Deficit in Anticipated Revenues:		xxxxxx	xxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxx
Delinquent Tax Collections	80013-10		xxxxxx
			xxxxxx
Required Collection of Current Taxes	80013-11		xxxxxx
Interfund Advances Originating, 2013	80013-12		xxxxxx
Adjustment for State and Federal Grants			xxxxxx
Prior Year Senior Citizens' and Veterans' Disallowed			xxxxxx
Federal & State Grants Receivable Cancelled		441.27	
Prior Year Refunds			
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,321,071.36	xxxxxx
		6,196,512.63	6,196,512.63

SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED

SOURCE	AMOUNT REALIZED
Assessment Search	10.00
Assesir's List	250.00
Bad Check Charge	70.00
Cetified Copies	2,990.00
Photocopies	36.38
Elections	800.00
Div of Motor Vehicles Inspection Fee	5,157.00
Police Unclaimed Money	
Miscellaneous	3,021.78
Prior Year Refunds	11,051.33
Tennis Badge	536.00
Emergency Notification SY	7,000.00
BOE Refunds	9,391.69
Tax Search	
Newsletter Advertising Fees	2,100.00
Auctions	4,534.35
Refunds	25,865.11
Shared Service - Fire	500.00
Shared Facility	16,500.00
State Reimbursements	685.00
FEMA - Hurricane Sandy	145,352.94
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	235,851.58

SURPLUS - CURRENT FUND - YEAR 2014

		DEBIT	CREDIT
1. Balance, January 1, 2014	80014-01	xxxxxx	1,198,044.14
2.		xxxxxx	
3. Excess Resulting From 2014 Operations	80014-02	xxxxxx	1,321,071.36
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	1,080,000.00	xxxxxx
5. Amount Appropriated in 2014 Budget - With Prior Written Consent of Director of Local Government Services	80014-04		xxxxxx
6.			xxxxxx
7. Balance, December 31, 2014	80014-05	1,439,115.50	xxxxxx
		2,519,115.50	2,519,115.50

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

Cash	80014-06		3,877,961.68
Investments	80014-07		
Change Fund			145.00
Subtotal			3,878,106.68
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		2,488,333.04
Cash Surplus	80014-09		1,389,773.64
Deficit in Cash Surplus	80014-10		()
Other Assets Pledged to Surplus: *			
(1) Due From State of N.J. Senior Citizens & Veterans Deduction	80014-16	141.86	
Deferred Charges #	80014-12	49,200.00	
Cash Deficit #	80014-13		
Due From State Burial Permits		-	
Total Other Assets	80014-14		49,341.86
	80014-15		1,439,115.50

*IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

#MAY NOT BE ANTICIPATED AS NONCASH SURPLUS IN 2014 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.

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

	DEBIT	CREDIT
1. Balance January 1, 2014	xxxxxx	xxxxxx
Due From State of New Jersey		xxxxxx
Due to State of New Jersey	xxxxxx	358.14
2. Senior Citizens Deductions Per Tax Billings	1,000.00	xxxxxx
3. Veterans Deductions Per Tax Billings	33,500.00	xxxxxx
4. Senior Citizens Deductions Allowed By Tax Collector		xxxxxx
5. Veterans Deductions Allowed by Tax Collector - 2013	500.00	
6. Veterans Deductions Allowed by Tax Collector - 2012		
7. Senior Citizens Deductions Disallowed By Tax Collector	xxxxxx	
8. Senior Citizens Deductions Disallowed By Tax Collector 2012 Taxes	xxxxxx	
9. Received in Cash From State	xxxxxx	34,250.00
10. Veterans Deductiond Disallowed By Tax Collector		250.00
11.		
12. Balance December 31, 2014	xxxxxx	xxxxxx
Due From State of New Jersey	xxxxxx	141.86
Due To State of New Jersey		xxxxxx
	35,000.00	35,000.00

Calculation of Amount to be included on Sheet 22, Item 10-2013 Senior Citizen and Veterans Deductions Allowed:

Line 2	<u>1,000.00</u>
Line 3	<u>33,500.00</u>
Line 4 and 6	<u>500.00</u>
Subtotal	<u>35,000.00</u>
Less: Line 7, 10	<u>250.00</u>
To Item 10, Sheet 22	<u><u>34,750.00</u></u>

**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		xxxxxx	50,000.00
Taxes Pending Appeals	50,000.00	xxxxxx	xxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxx	xxxxxx
Contested Amount of 2013 Taxes Collected Which are Pending State Appeal (Item 14, Sheet 22)		xxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxx	
Prior Year Tax Appeals Pending			
Cash Paid to Appellants (Including 5% Interest From Date of Payment)		4,063.50	xxxxxx
Closed to Results of Operations (Portion of Appeal Won by Municipality, Including Interest)			xxxxxx
Balance, December 31, 2014		45,936.50	xxxxxx
Taxes Pending Appeals *	45,936.50	xxxxxx	xxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxx	xxxxxx
		50,000.00	50,000.00

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

Signature of Tax Collector

License #

Date

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

TO BE FILED WITH 2015 INTRODUCED BUDGET		YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes) 80015-			xxxxxx
2. Local District School Tax - Actual 80016-			
Estimate ** 80017-			xxxxxx
3. Regional School District Tax - Actual 80025-			
Estimate * 80026-			xxxxxx
4. Regional High School Tax - School Budget Actual 80018-			
Estimate * 80019-			xxxxxx
5. County Tax - Actual 80020-			
Estimate * 80021-			
6. Special District Taxes - Actual 80022-			
Estimate * 80023-			
7. Municipal Open Space Tax Actual 80027-			
Estimate * 80028-			
8. Total General Appropriations & Other Taxes 80024-01			
9. Less: Total Anticipated Revenues From 2015 in Municipal Budget (Item 5) 80024-02			
10. Cash Required From 2015 Taxes to Support Local Municipal Budget & Other Taxes 80024-03			
11. Amount of Item 10 Divided by 98.40% (820134-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05			
ANALYSIS OF ITEM 11:			
Local District School Tax (Amount Shown on Line 2 Above)			*May not be stated in an amount less than "actual" Tax of year 2012
Regional School District Tax (Amount Shown on Line 4 Above)			** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2013 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional High School Tax (Amount Shown on Line 5 Above)			
County Tax (Amount Shown on Line 6 Above)			
Special District Tax (Amount Shown on Line 7 Above)			
Municipal Open Space Tax (Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget			
Total Amount (See Line 11)			
12. Appropriation: Reserve for Uncollected Taxes Budget Statement, Item 8(M) (Item 11, Less Item 10) 80024-06			
Computation of "Tax in Local Municipal Budget"			Note: The amount of anticipated revenues (Item 9) may Never exceed the total of Items 1 and 12
Item 1 - Total General Appropriations			
Item 12 - Appropriation: Reserve for Uncollected Taxes			
Subtotal			
Less: Item 9 - Total Anticipated Revenues			
Amount to be Raised by Taxation in Municipal Budget 80024-07			

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		DEBIT	CREDIT
1. Balance January 1, 2014		244,202.71	xxxxxx
A. Taxes	83102-00	243,645.90	xxxxxx
B. Tax Title Liens	83103-00	556.81	xxxxxx
2. Canceled:		xxxxxx	xxxxxx
A. Taxes	83105-00	xxxxxx	
B. Tax Title Liens	83106-00	xxxxxx	
3. Transferred to Foreclosed Tax Title Liens:		xxxxxx	
A. Taxes	83108-00	xxxxxx	
B. Tax Title Liens	83109-00	xxxxxx	
4. Added Taxes	83110-00		xxxxxx
5. Added Tax Title Liens	83111-00		xxxxxx
6. Adjustment Between Taxes (Other Than Current Year) & Tax Title Liens:		xxxxxx	xxxxxx
A. Taxes - Transfers To Tax Title Liens	(1) 83104-00	xxxxxx	
B. Tax Title Liens - Transfers From Taxes	(1) 83107-00		xxxxxx
7. Balance Before Cash Payments		xxxxxx	244,202.71
8. Totals		244,202.71	244,202.71
9. Balance Brought Down		244,202.71	xxxxxx
10. Collected:		xxxxxx	243,645.90
A. Taxes	83116-00	243,645.90	xxxxxx
B. Tax Title Liens	83117-00		xxxxxx
11. Interest and Costs - 2014 Tax Sale	83118-00		xxxxxx
12. 2014 Taxes Transferred to Liens	83119-00	9.08	xxxxxx
13. 2014 Taxes	83123-00	269,776.10	xxxxxx
14. Balance December 31, 2014		xxxxxx	270,341.99
A. Taxes	83121-00	269,776.10	xxxxxx
B. Tax Title Liens	83122-00	565.89	xxxxxx
15. Totals		513,987.89	513,987.89

16. Percentage of Cash Collection to Adjusted Amount Outstanding (Item No. 10 Divided by Item No.9) is 99.77%

17. Item No. 14 Multiplied by Percentage Shown Above is 269,720.20
and represents the maximum amount that may be anticipated in 2015 83125-00

(SEE NOTE A ON SHEET 22 -CURRENT TAXES)

(1) These Amounts Will Always be the Same.

**SCHEDULE OF FORECLOSED PROPERTY
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)**

THIS SECTION NOT APPLICABLE		DEBIT	CREDIT
1. Balance, January 1, 2014	84101-00		XXXXXX
2. Foreclosed or Deeded In 2014		XXXXXX	XXXXXX
3. Tax Title Liens	84103-00		XXXXXX
4. Taxes Receivable	84104-00		XXXXXX
5A.	84102-00		XXXXXX
5B.	84105-00	XXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXX	
8. Sales		XXXXXX	XXXXXX
9. Cash *	84109-00	XXXXXX	
10. Contract	84110-00	XXXXXX	
11. Mortgage	84111-00	XXXXXX	
12. Loss on Sales	84112-00	XXXXXX	
13. Gain on Sales	84113-00		XXXXXX
14. Balance December 31, 2014	84114-00	XXXXXX	

CONTRACT SALES

THIS SECTION NOT APPLICABLE		DEBIT	CREDIT
15. Balance January 1, 2014	84115-00		XXXXXX
16. 2013 Sales From Foreclosed Property	84116-00		XXXXXX
17. Collected *	84117-00	XXXXXX	
18.	84118-00	XXXXXX	
19. Balance December 31, 2014	84119-00	XXXXXX	

MORTGAGE SALES

THIS SECTION NOT APPLICABLE		DEBIT	CREDIT
20. Balance January 1, 2014	84120-00		XXXXXX
21. 2013 Sales From Foreclosed Property	84121-00		XXXXXX
22. Collected *	84122-00	XXXXXX	
23.	84123-00	XXXXXX	
24. Balance December 31, 2014	84124-00	XXXXXX	

Analysis of Sale of Property: \$ _____
 * Total Cash Collected In 2014 (84125-00)

Realized in 2014 Budget

To Result of Operation (Sheet 19)

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST AND GENERAL CAPITAL FUNDS**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2013 Per Audit Report</u>	<u>Amount in 2014 Budget</u>	<u>Amount Resulting From 2014</u>	<u>Balance as of Dec. 31, 2014</u>
1. Emergency Authorization - Municipal *	\$ 30,000.00	\$ 30,000.00		\$ -
2. Emergency Authorizations - Schools				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

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

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

NONE

<u>DATE</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
1.		
2.		
3.		
4.		
5.		

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND
NOT SATISFIED**

NONE

<u>In Favor Of</u>	<u>On Account Of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated For In Budget of Year 2015</u>
1.				
2.				
3.				
4.				

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

		DEBIT	CREDIT	2015 DEBT SERVICE
Outstanding January 1, 2014	80033-01	xxxxxx	4,119,000.00	
Issued	80033-02	xxxxxx		
Paid	80033-03	460,000.00	xxxxxx	
Refunded Bonds				
Outstanding December 31, 2014	80033-04	3,659,000.00	xxxxxx	
		4,119,000.00	4,119,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	481,000.00
2015 Interest on Bonds *	80033-06		174,435.00	
ASSESSMENT SERIAL BONDS				
NOT APPLICABLE				
Outstanding January 1, 2014	80033-07	xxxxxx		
Issued	80033-08	xxxxxx		
Paid	80033-09		xxxxxx	
Outstanding December 31, 2014	80033-10	-	xxxxxx	
		-	-	
2015 Bond Maturities - Assessment Bonds			80033-11	
2015 Interest on Bonds *	80033-12			
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	174,435.00

LIST OF BONDS ISSUED DURING 2014

NOT APPLICABLE

PURPOSE	2015 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE
		-		
TOTAL		-		

80033-14 80033-15

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

		DEBT	CREDIT	2015 DEBT SERVICE
Outstanding January 1, 2014	80033-01	xxxxxx	2,770,000.00	
Issued	80033-02		xxxxxx	
Paid	80033-03	125,000.00		
Outstanding December 31, 2014	80033-04	2,645,000.00	xxxxxx	
2015 Loan Maturities			80033-05	135,000.00
2015 Interest on Loans			80033-06	111,293.76
Total 2014 Debt Service for Loan			80033-13	246,293.76
GREEN ACRES LOAN				
Outstanding January 1, 2014	80033-07	xxxxxx		
Issued	80033-08	xxxxxx		
Paid	80033-09		xxxxxx	
Outstanding December 31, 2014	80033-10	-	xxxxxx	
2015 Loan Maturities			80033-11	
2015 Interest on Loans			80033-12	
Total 2015 Debt Service for Green Acres Loan			80033-13	-

LIST OF LOANS ISSUED DURING 2014

PURPOSE	2015 MATURITY	AMOUNT ISSUED	DATE OF ISSUE	INTEREST RATE
TOTAL		-		
	80033-14	80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

		DEBT	CREDIT	2015 DEBT SERVICE
Outstanding January 1, 2014	80034-01	xxxxxx		
Paid	80034-02		xxxxxx	
Outstanding December 31, 2014	80034-03		xxxxxx	
2015 Bond Maturities - Term Bonds	80034-04			
2015 Interest on Bonds *	80034-05			
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2014	80034-06	xxxxxx		
Issued	80034-07	xxxxxx		
Paid	80034-08		xxxxxx	
Outstanding December 31, 2014	80034-09		xxxxxx	
2015 Interest on Bonds *	80034-10			
2015 Bond Maturities - Serial Bonds			80034-11	
Total "Interest on Bonds - Type I School Debt Service" (* Items)			80034-12	

LIST OF BONDS ISSUED DURING 2014

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

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-		
2. Special Emergency Notes	80037-		
3. Tax Anticipation Notes	80038-		
4. Interest on Unpaid State & County Taxes	80039-		
5.			
6.			

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Sheet 33

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Improvement to Blade Run - Ord #956	190,000.00	12/21/2012	190,000.00	12/18/2015	0.500%	20,000.00	950.00	12/18/2015
2. Acquisition of Police Equipment - Ord #960	34,200.00	12/21/2012	22,945.00	12/18/2015	0.500%	22,945.00	114.73	12/18/2015
3. Acquisition of Fire Apparatus - Ord #972	562,233.00	12/21/2012	562,233.00	12/18/2015	0.500%	60,000.00	2,811.17	12/18/2015
4. Purchase of Fire Equipment - Ord #983	65,750.00	12/21/2012	58,020.00	12/18/2015	0.500%	6,000.00	290.10	12/18/2015
5. Purchase of DPW Equipment - Ord #984	11,400.00	12/21/2012	11,400.00	12/18/2015	0.500%	11,400.00	57.00	12/18/2015
6. Purchase of Police Equipment - Ord #985	16,150.00	12/21/2012	9,009.00	12/18/2015	0.500%	9,009.00	45.05	12/18/2015
7. Svcamore Avenue Sidewalks - Ord #998	33,250.00	12/20/2013	33,250.00	12/18/2015	0.500%	33,250.00	166.25	12/18/2015
8. Improvements to Patterson Avenue - Ord #999	180,000.00	12/19/2014	180,000.00	12/18/2015	0.500%		900.00	12/18/2015
9. Improvements to Various Roads - Ord #1002	237,500.00	12/19/2014	237,500.00	12/18/2015	0.500%		1,187.50	12/18/2015
10. Purchase of Fire Equipment - Ord # 1004	69,350.00	12/19/2014	69,350.00	12/18/2015	0.500%		346.75	12/18/2015
11. Purchase of DPW Equipment - Ord #1006	66,500.00	12/19/2014	66,500.00	12/18/2015	0.500%		332.50	12/18/2015
12.								
13.								
TOTAL	1,466,333.00	XXXXXXXXXXXX	1,440,207.00	XXXXXXXXXXXX	XXXXXXXXXXXX	162,604.00	7,201.04	XXXXXXXXXXXX

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 annua 80051-01 80051-02
 Memo: Type I School Notes should be separately listed and totaled
 Memo: Refunding Bond Anticipation Notes should be separately listed and totaled
 * "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issu
 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 2012
 Written intent of permanent financing submitted with statemen
 ** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this color (DO NOT CROWD -ADD ADDITIONAL SHEETS)

NOT APPLICABLE
DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
TOTAL								

Sheet 34

Memo: * See Sheet 33 for clarification of "Original Date of Issue".80051-01 80051-02
 Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement
 ** Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

NOT APPLICABLE
SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

PURPOSE	AMOUNT OF LEASE OBLIGATION OUTSTANDING DECEMBER 31, 2014	2015 BUDGET REQUIREMENT	
		FOR PRINCIPAL	FOR INTEREST/FEEES
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
TOTAL		80051-01	80051-02

Sheet 34a

Memo: * See Sheet 33 for carification of "Original Date of Issue".
 Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.
 ** Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(DO NOT CROWD -ADD ADDITIONAL SHEETS)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by code number.	Balance January 1, 2014		2014 Authorizations	Expended	Transferred From Encumbrances	Cancelled	Balance December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
	762- Development of Municipal Complex	-					-	
915- Improvements to DPW Complex	3,018.80	75,000.00					3,018.80	75,000.00
946- First Aid Equipment	-	2,552.10				2,552.10	-	-
952- Police Equipment	130.40	-		130.40			-	-
956- Improvements to Blade Run Drive	-	21,760.68		21,760.68			-	-
960- Police Equipment	-	-		11,255.00	11,255.00		-	-
962- Fire Equipment	-	-		7,470.87	7,470.87		-	-
963- First Aid Equipment	6,465.40	-				6,465.40	-	-
964- Development of Municipal Complex	2,013.98	-		2,013.98			-	-
965- DPW Equipment	872.84	-		872.84			-	-
984- Purchase of DPW Equipment	-	481.00		481.00			-	-
994- Improvements to Patterson Ave		374,827.25		361,135.79			-	13,691.46
995- Improvements to Various Roads	83,144.00	-		83,144.00			-	-
996- Purchase of Fire Equipment	-	14.05		26,156.18	26,142.13		-	-
997- Purchase of Police Equipment	-	5,043.37		18,998.37	13,955.00		-	-
998- Improvements to Sycamore Sidewalks	-	28,000.00		28,000.00			-	-
1003- Improvements to Various Roads			250,000.00	250,000.00				
1004- Purchase of Fire Equipment			73,000.00	73,000.00				
1005- Purchase of Police Equipment			36,000.00	36,000.00				
1006- Purchase of DPW Equipment			70,000.00	68,593.00				1,407.00
1007- Pedestrian Safety Improvements			35,000.00	1,552.00			198.00	33,250.00
1008- Generator for Municipal Buildings			100,000.00	-			5,000.00	95,000.00
PAGE TOTAL	95,645.42	507,678.45	564,000.00	990,748.42	59,007.31	9,017.50	8,216.80	218,348.46

Sheet 35

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		25,587.44
Received from 2014 Budget Appropriation	80031-02	xxxxxx	40,000.00
		xxxxxx	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement fund)	80031-03	xxxxxx	
Preliminary Expenses Canceled (Financed by Capital Improvement Fund)			
List by Improvements - Direct Charges Made for Preliminary Costs		xxxxxx	xxxxxx
Preliminary Expenses - N. Church Street Recreation Center Bathroom Renovations			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	28,200.00	xxxxxx
			xxxxxx
Balance December 31, 2014	80031-05	37,387.44	xxxxxx
		65,587.44	65,587.44

*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	xxxxxx	
Received from 2014 Budget Appropriation	80030-02	xxxxxx	
Received from 2014 Emergency Appropriation	80030-03	xxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxx
			xxxxxx
Balance December 31, 2014	80030-05		xxxxxx

*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.

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
Improvements to Various Roads	250,000.00	237,500.00	12,500.00	
Purchase of Fire Equipment	73,000.00	69,350.00	3,650.00	
Purchase of Police Equipment	36,000.00	34,200.00	1,800.00	
Purchase of DPW Equipment	70,000.00	66,500.00	3,500.00	
Pedestrian Safety Improvements	35,000.00	33,250.00	1,750.00	
Generator for Municipal Building	100,000.00	95,000.00	5,000.00	
TOTAL	80032-00 564,000.00	535,800.00	28,200.00	-

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2014

		DEBIT	CREDIT
Balance January 1, 2014	80029-01	xxxxxx	4,848.94
Premium on Sale of Bonds		xxxxxx	
Funded Improvement Authorizations Canceled		xxxxxx	6,467.40
Premium on Sale of Notes			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxx
Appropriated to 2014 Budget Revenue	80029-03		xxxxxx
Balance December 31, 2014	80029-04	11,316.34	xxxxxx
		11,316.34	11,316.34

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2013			_____
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A)			_____
3. Amount of Bonds Issued Under Item 1 Maturing in 2015		_____	
4. Amount of Interest on Bonds with a Covenant - 2015 Requirement		_____	
5. Total of 3 and 4 - Gross Appropriation		_____	-
6. Less: Amount of Special Trust Fund to be Used		_____	
7. Net Appropriation Required			_____

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of item 7 extended into the 2015 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT !!!

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

(N.J.S.A.52:27BB-55 AS AMENDED BY CHAPTER 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2014 was		<u>23,279,281.37</u>
2. Amount of Item 1 Collected in 2014 (*)	<u>22,988,570.10</u>	
3. Seventy (70) percent of Item 1		<u>16,295,496.96</u>
(* Including Prepayments and overpayments applied)		

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2014?
Answer YES or NO **YES**
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2014?
Answer YES or NO **YES**

NOTE: If Answer to Item B1 is YES, then Item B2 must be answered

- C. Does the appropriation required to be included in the 2014 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO

 NO

D.

1. Cash Deficit 2013				
2. 4% of 2013 Tax Levy for all purposes:	Levy - -	<u>21,818,444.70</u>	=	<u>872,737.79</u>
3. Cash Deficit 2014				
4. 4% of 2014 Tax Levy for all purposes:	Levy - -	<u>23,279,281.37</u>	=	<u>931,171.25</u>

E.

Unpaid	2013	2014	Total
1. State Taxes			
2. County Taxes		<u>69,013.10</u>	<u>69,013.10</u>
3. Amounts Due Special Districts:			
4. Amounts Due Regional High School District For Tax	<u>-</u>	<u>515,746.19</u>	<u>515,746.19</u>
5. Amounts Due Local School District For Tax	<u>-</u>	<u>1,016,898.00</u>	<u>1,016,898.00</u>

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 2014

To Quick Go2

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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- 1, 1a., & 1b. Certification and Affidavit
 - 1c. Municipal Budget Local Examination Certificate
 - 1d. Report of Federal and State Financial Assistance Expenditures of Awards
 2. Instructions and Certification
 - 3 & 3a. Trial Balance-Current Fund
 4. Trial Balance-Public Assistance Fund
 5. Trial Balance-Federal and State Funds
 - 6 & 6b. Trial Balance -Trust Funds / Schedule of Trust Fund Reserves
 - 6a. Municipal Public Defender Certification - P.L. 1997, C.256
 7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
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 - 9 & 9a. Cash Reconciliation
 10. Federal and State Grants Receivable
 - 11 & 11a. Appropriated Reserves for Federal and State Grants
 12. Unappropriated Reserves for Federal and State Grants
 13. Local District School Tax - Municipal Open Space Tax
 14. Regional School Tax- Regional High School Tax
 15. County Taxes Payable-Special District Taxes
 16. Reserves for State and Federal Aid for Library Services
 - 17 & 17a. General Budget Revenues
 17. Allocation of Current Tax Collections
 18. General Budget Appropriations
 18. Emergency Appropriations for Local District School Purposes
 19. Results of 2013 Operation-Current Fund
 20. Schedule of Miscellaneous Revenues Not Anticipated
 21. Surplus Account and Analysis of Balance
 22. Current Tax Levy
 - 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2013.
 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
 24. Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
 25. Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
 - 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriations
 26. Delinquent Taxes and Tax Title Liens
 27. Foreclosed Property; Contract Sales; Mortgage Sales
 28. Deferred Charges and List of Judgments-Current
 29. Emergency-Tax Map; Revaluation: Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
 30. Emergency-Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
 31. & 31a. Summary Statement of Debt Service Requirements-Municipal
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 - 35 & 35a. Improvement Authorizations
 36. Capital Improvement Fund
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 37. Capital Improvements Authorized in 2013
 38. General Capital Surplus, Bond Convenants
 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
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- 41 & 55. Trial Balance-Utility Fund
 - 42 & 56. Trial Balance-Utility Assessment Trust Funds
 - 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
 - 44 & 58. Utility Revenues and Appropriations
 - 45 & 59. 2012 Utility Operations
 - 46 & 60. Results of Operation, Operating Surplus and Analysis
 - 47 & 61. Utility Accounts Receivable; Utility Liens
 - 48 & 62. Deferred Charges and List of Judgments-Utility
 - 49 & 63. Summary Statement of Debt Service Requirements
 - 49a & 63a. Summary Statement of Loan Requirements
 - 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
 - 51 & 65. Debt Service for Utility Assessment Notes
 - 51a & 65a. Schedule of Capital Lease Program Obligations
 - 52 & 66. Improvement Authorizations (Utility Capital)
 - 53 & 67. Capital Improvement Fund and Down Payments
 - 54 & 68. Utility Capital Improvements Authorized in 2013; Utility Capital Surplus