ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014 (UNAUDITED)

POPULATION LAST CENSUS 9,450 3,229,220,200 NET VALUATION TAXABLE 2014 MUNICODE 0103

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

		•	•				JIRED PRIOR TO AL GOVERNMENT
CI	ГΥ		of	BRIGANTINE	, (County of	ATLANTIC
		SI		OVER FOR INDEX O NOT USE THESE		CTIONS.	
		Date		Exan	nined By:		
	1				Prelin	ninary Check	
	2				E	xamined	
				31 to 34a, 49 to 51a or other detailed ana		are complete,	were computed by me and
					Signature	Leon P. Cost	tello CPA, RMA
					Title	RMA	# 393
I hereby certify that (which I have not present copy of the coare correct, that no	t I am r prepare priginal p transf er certi	responsible d) [elimina on file with ers have be fy that this	for filing this te one] and in the clerk of the een made to c statement is c	verified Annual Finant formation required also the governing body, the form emergency appropriet insofar as I cal	cial Statement so included he at all calculatio propriations ar	, (which I have prein and that this ens, extensions and all statements	s Statement is an and additions s contained herein
Further, I do here	ebv ce	rtifv that I.		Margaret Go	rman	.am	the Chief Financial
Officer, License #	0	-1283	, of the		CITY		of
December 31, 201 to the veracity of re	ed here 4, com equired	to and mad pletely in c informatio	ompliance wit n included hei	of are true statements h N.J.S. 40A:5-12, as rein, needed prior to o es as of December 31	amended. I alcertification by	al condition of the	te assurance as
Signa	ature						
Title			Cfief Financ	cial Officer			
Addr	ess		1417 West	Brigantine Avenue,	Brigantine, N	<u>J</u>	
Phor	ne Num	nber	(609-266-7600			
Fax I	Numbe	er		609-266-3823			

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 Account (Statement of Statutory Auditor Only)

accompa		related statement and analyses included in the the books of account and records made BRIGANTINE
		d certain agreed-upon procedures thereon as nt Services, solely to assist the Chief Financial
Officer in	•	I Financial Statement for the year then
accordanthe post-of agreed-umatters) Financial requirement Government of the finamatters in body and items pre-	ce with generally accepted auditing state closing trial balances, related statemer pon procedures, (except for circumstate eliminate one) came to my attention the Statement for the year ended 12 ents of the State of New Jersey, Depart Services. Had I performed additionancial statements in accordance with gright have come to my attention that we Division. This Annual Financial States	onstitute an examination of accounts made in andards, I do not express an opinion on any of ats and analyses. In connection with the access as set forth below, no matters) or (no nat caused me to believe that the Annual //31/2014 is not in substantial compliance with the attment of Community Affairs, Division of Local nal procedures or had I made an examination enerally accepted auditing standards, other could have been reported to the governing ment relates only to the accounts and axtend to the financial statements of the
•	agreed-upon procedures not performe Director should be informed:	ed and/or matters coming to my attention of
The reco	rds presented by the City were substar	ntially inaccurate as it relates to the following:
1	The General Ledger was inaccurate	and incomplete.
2	Bank Reconciliations that were provide records that were maintained in the Concept that were maintained in the Concept that were maintained in the Concept that were provided in	ded to us, did not reconcile to the accounting City's Computer System.
3	Cash Transactions related to Interfur incorrectly recorded or in some cases	nd and Bond Anticipation Note Activity were either s not recorded at all.
4	• •	ained numerous instances of Cash Transactions therefore misstating Cash Disbursement Activity.
		Leon P. Costello, CPA
		(Registered Municipal Accountant)
		FORD, SCOTT & ASSOCIATES, L.L.C. (Firm Name)
		1535 HAVEN AVENUE (Address)
Certified b	v me	OCEAN CITY, NJ 08226
	•	(Address)
this 18th	_day of, 2019	609-399-6333
		(Phone Number)
		609-399-3710 (Fax Number)

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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

Printed name:	
Signature:	
Certificate #:	
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.

	CERTIFICATIO	ON OF QUALIFYING MUNICIPALITY	
1.	The outstanding indeb	otedness of the previous fiscal year is not in excess of 3.5%;	
2.	All emergencies approappropriations;	oved for the previous fiscal year did not exceed 3% of total	
3.	The tax collection rate	e exceeded 90%;	
4.	Total deferred charge	s did not equal or exceed 4% of the total tax levy;	
5.	-	edural deficiencies" noted by the registered municipal 1a of the Annual Financial Statement; and	
6.	There was no operat i	ing deficit for the previous fiscal year.	
7.	The municipality did n years.	ot conduct an accelerated tax sale for less than 3 consecutive	
8.	The municipality did n not plan to conduct on	not conduct a tax levy sale the previous fiscal year and does ne in the current year.	
9.	The current year budg	get does not contain a levy or appropriation "CAP" referendum.	
10.	The municipality will n	ot apply for Transitional Aid for 2015 .	
above o	<u>criteria</u> in determining its q J.A. C. 5:30-7.5.	s municipality has complied in full in meeting ALL of the qualification for local examination of its Budget in accordance CITY OF BRIGANTINE	
•	inancial Officer:	Margaret Gorman	
Signatu		- Wargaret Comman	
Certific		O-1283	
Date:			
2			
	CERTIFICATION	OF NON-QUALIFYING MUNICIPALITY	
The und		s municipality does not meet item(s) # above and therefore does not qualify for local	
examin		rdance with N.J.A.C. 5:30-7.5.	
Munici	nality:	CITY OF BRIGANTINE	
•	inancial Officer:	Margaret Gorman	
Signatu			
Certific		O-1283	

Date:

	21-600038 Fed I.D. #					
	1 ea 1.D. #					
CIT	Y OF BRIGA					
	Municipalit	у				
	ATLANTIC)				
	County					
		Report of		and State Fina nditures of Awa		
			Fisc	al Year Ending:	12/31/14	<u></u>
	Expend	stered by		(2) e grams ended	(3) Other Federal Programs Expended	
TOTAL	\$	8,705.72	\$	270,269.39	\$	
		SinPro	gle Audit ogram Spe ancial Stat	y OMB A-133 and O cific Audit ement Audit Perforn nent Auditing Standa	ned in Accordance	
Note:	report the audit requ	total amount of f	ederal and th OMB A-	state funds expendents 133 (Revised June 2	tate awards (financial a ed during its fiscal year 27, 2004) and OMB 04-	and the type of
(1)	Federal	pass-through fur	nds can be		talog of Federal Domes	n the state government. tic Assistance
(2)	from pa	•	s. Exclud	e state aid (i.e., CM	ctly from the state gove PTRA, Energy Receip	-
(3)		•		rograms received di state government.	rectly from the federal g	overnment
	Signatur	e of Chief Financ	ial Officer	_	Date	

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTIONS

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 of 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 n	o "utility fund" on the books of	account a	and there was no
utility owned a	nd operated by the	CITY	_of	BRIGANTINE
County of	ATLANTIC	during the year 2014 and	that sheet	s 40 to 68 are unnecessary.
I have the	erefore removed from t	this statement the sheets pert	aining of the control	/ to utilities.
(This mu	st be signed by the Ch	ief Financial Office, Comptroll	er, Auditoi	r or Registered
Municipal Acco	ount.)			
NOTE:				
When re	moving the utility sheet	ts, please be sure to refasten t	the "index	sheet (the last sheet
in the stateme	nt) in order to provide a	a protective cover sheet to the	back of th	ne document.
	,	•		
MUNICI	PAL CERTIFICAT	ION OF TAXABLE PROI	PERTY A	AS OF OCTOBER 1, 2014
Ce	rtification is hereby ma	de that the Net Valuation Taxa	able of pro	perty liable to taxation for
the tax ye	ear 2015 and filed with	the County Board of Taxation	on Janua	ry 10, 2015 in accordance
with the i	equirement of N.J.S.A	. 54:4-35, was in the amount	of \$	3,231,377,000.00
			SIGN	IATURE OF TAX ASSESSOR
				CITY OF BRIGANTINE
				MUNICIPALITY
				ATLANTIC
				COUNTY

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	8,314,767.49	
DUE FROM/TO STATE - VETERANS AND SENIOR CITIZENS		23,099.46
TAXES RECEIVABLE:		20,000.10
PRIOR -		
CURRENT 607,409.73		
SUBTOTAL	607,409.73	
TAX TITLE LIENS RECEIVABLE	35,947.35	
PROPERTY ACQUIRED FOR TAXES	308,862.00	
DEFERRED CHARGES:		
OVEREXPENDITURE OF APPROPRIATION RESERVES	750.00	
SPECIAL EMERGENCY (5 YRS)	1,044,051.74	
DUE FROM ANIMAL CONTROL FUND	1,418.20	
DUE FROM UTILITY OPERATING	333,037.59	
DUE FROM GENERAL CAPITAL	227,762.10	
DUE FROM LOCAL SCHOOL DISTRICT	526.70	
page totals	10,874,532.90	23,099.46

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	_	1,829,962.77
ENCUMBRANCES PAYABLE		520,316.08
CONTRACTS PAYABLE - REVALUATION		79,311.00
TAX OVERPAYMENTS		46,748.18
PREPAID TAXES		889,399.52
PAYROLL TAXES PAYABLE		93,344.45
DUE TO TOURISM COMMISSION		1,310.00
INTERFUNDS:		
DUE TO TRUST OTHER		4,935.55
DUE TO GOLF OPERATING		273,969.54
DUE TO GOLF CAPITAL		70,103.93
DUE TO GRANT FUND		63,498.42
DUE TO COUNTY - ADDED & OMITTED TAXES		37,495.97
RESERVE FOR TAX MAP/PROP REVAL		300,019.00
RESERVE FOR MASTER PLAN		20,065.02
RESERVE FOR FEMA PROCEEDS-2012 EMERGENCIES		134,212.50
RESERVE FOR FUTURE CAPITAL PROJ - INSUR PROCEEDS		318,474.86
SUBTOTAL		4,706,266.25
RESERVE FOR RECEIVABLES		1,514,963.67
SPECIAL EMERGENCY NOTE PAYABLE		1,051,139.39
FUND BALANCE		3,602,163.59
TOTALS	10,874,532.90	10,874,532.90

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

AS AT DECEMBER 31, 2014

Debit	Credit
8,427,649.03	
607,409.73	
35,947.35	
308,862.00	
626,243.01	
602,991.35	
1,044,801.74	
11,653,904.21	-
	6,536,776.95
	1,514,963.67
	3,602,163.59
	11,653,904.21

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2 * AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
	-	_
	I	i

^{*}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	112 001 54	
CASH CRANTO RECEIVABLE	112,881.54	
GRANTS RECEIVABLE	602,991.35	
DUE FROM/TO CURRENT FUND	63,498.42	
DUE TO UTILITY FUND		8,996.81
ENCUMBRANCES PAYABLE		133,066.32
GRANT APPROPRIATION RESERVES		576,787.66
GRANT UNAPPROPRIATED RESERVES		60,520.52
Totals	779,371.31	770 271 21
Totals	779,371.31	779,371.31

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	6,120.00	
DUE TO CURRENT FUND		1,418.20
DUE TO STATE OF NJ		105.80
RESERVE FOR DOG FUND		4,596.00
FUND TOTALS	6,120.00	6,120.00
OTHER TRUST FUNDS:		
CASH	2,067,204.92	
DUE FROM CURRENT FUND	4,935.55	
PARKING OFFENSES ADJUDICATION		1,142.00
AMBULANCE FUND		6,151.00
LIFEGUARD PENSION		574,990.15
RECREATION FUND		228,771.50
RESERVE FOR TTL REDEMPTIONS		340,550.33
RESERVE FOR TTL PREMIUMS		272,200.00
ENGINEERING ESCROW		112,799.83
POLICE SPECIAL DETAIL ESCROW		22,730.00
COAH ESCROW		231,589.19
DUE TO THIRD PARTIES - ENG ESCROW		20,594.25
HEALTH INSURANCE TRUST		1.63
RESERVE FOR SPECIAL LAW ENFORCEMENT		47,005.75
RESERVE FOR DONATIONS - EMERGENCY MGMT SUPPLIES		5,001.42
RESERVE FOR DONATIONS - WATER TOWER		12,800.00
RESERVE FOR ACCUMULATED ABSENCES		195,813.42
ELIND TOTALS	2 072 140 47	2 072 440 47
FUND TOTALS	2,072,140.47	2,072,140.47

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Y	'ear 2013 ;	(1)	\$	25%
		(2)	\$	23%
Municipal Public Defender Trust Cash Balan	ce December 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 amou Review Collection Fund administered by the Trenton, NJ 08625)	during the prior year provion nt expended shall be forwa Victims of Crime Compens	ling the servic rded to the Cri ation Board. (es of a munici iminal Disposit P.O. Box 084,	pal public tion and
Amount in excess of the amount expended:	3-(1+2)= t Applic	cable		
with the regulations governing Municipal Pub	The undersigned certifies	that the muni-	cipality has co	•
	Chief Financial Officer:			
	Signature:			
	Certificate #:			
	Date:			

Schedule of Trust Fund Deposits and Reserves

	<u>Purpose</u>		Amount Dec. 31, 2013 per Audit <u>Report</u>	Receipts	<u>Disbursements</u>	Balance as at Dec. 31, 2014
1.	Animal Control Expenditures	\$_	3,061.20 \$	1,534.80	\$	4,596.00
2.	Parking Offenses Adjudication		881.00	261.00		1,142.00
3.	Ambulance Fund		6,151.00			6,151.00
4.	Lifeguard Pension	_	578,567.95	46,496.04	50,073.84	574,990.15
5.	Recreation Fund	_	190,014.82	274,007.21	235,250.53	228,771.50
6.	Reserve for TTL Redemptions	_	85,478.38	2,373,438.46	2,118,366.51	340,550.33
7.	Reserve for TTL Premiums	_	272,200.00			272,200.00
8.	Engineering Escrow	_	168,970.49	45,047.98	101,218.64	112,799.83
9.	Police Special Detail Escrow	_	23,585.90	1,320.00	2,175.90	22,730.00
10.	COAH Escrow	_	162,462.16	70,447.03	1,320.00	231,589.19
11.	Due to Third Parties-Eng Escrow	_	<u> </u>	20,594.25		20,594.25
12.	Health Insurance Trust	_	2,421.73	212,915.06	215,335.16	1.63
13.	Reserve for Special Law Enforcement	_	52,104.21	841.99	5,940.45	47,005.75
14.	Reserve for Donations - Emergency Mgmt Supplies	_	5,001.42			5,001.42
15.	Reserve for Donations - Water Tower	_	12,800.00		<u> </u>	12,800.00
16.	Reserve for Accumulated Absences	_	335,937.17		140,123.75	195,813.42
17.		_			<u> </u>	
18.		_				
19.		_				
20.		_				
21.		_			<u> </u>	
22.		_			<u> </u>	
23.		_			<u> </u>	
24.		_		_		
25.		_				
26.		_			<u> </u>	
27.		_				
28.		_			<u> </u>	
29.		_				
30.		_				
	Totals	\$_	1,899,637.43 \$	3,046,903.82 \$	2,869,804.78 \$	2,076,736.47

heet 7

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

	T						1	
Title of Liability to which Cash	Audit Balance			EIPTS			Balance	
and Investments are Pledged	Dec. 31, 2013	Assessments and Liens	Current Budget				Disbursements	Dec. 31, 2014
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxxx	pplice	4xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx
			4		abic			
		7	Tot A	Dhire				
	_		Jolis					
Other Lightlising								
Other Liabilities Trust Surplus								
*Less Assets "Unfinanced"	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	-	-	-	-	-	-	-	-

^{*}Show as 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	7,645,000.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	7,645,000.00
CASH	6,795,109.69	
DUE FROM STATE OF NEW JERSEY	186,376.45	
DUE FROM UTILITY CAPITAL FUND	50,000.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	19,801,827.00	
UNFUNDED	15,343,000.00	
BOND ANTICIPATION NOTES		7,698,000.00
GENERAL SERIAL BONDS		13,680,000.00
SCHOOL BONDS		5,700,000.00
GREEN TRUST LOAN PAYABLE		421,827.00
DUE TO CURRENT FUND		227,762.10
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		2,190,526.12
UNFUNDED		10,104,465.67
ENCUMBRANCES PAYABLE		1,393,411.68
CAPITAL IMPROVEMENT FUND		153,500.00
RESERVE FOR FUTURE CAPITAL PROJECT		439,555.00
CAPITAL FUND BALANCE		167,265.57
	49,821,313.14	49,821,313.14

CASH RECONCILIATION DECEMBER 31, 2014

	Ca	sh	Less Checks	Cash Book	
	*On Hand	On Deposit	Outstanding	Balance	
Current	514,656.95	10,537,830.90	2,737,720.36	8,314,767.49	
Trust - Assessment					
Trust - Dog License		6,124.80	4.80	6,120.00	
Trust - Other		2,080,314.88	13,109.96	2,067,204.92	
Capital - General		6,825,979.69	30,870.00	6,795,109.69	
Water - Operating					
Water - Capital Utility -				<u>-</u>	
Assessment Trust Public Assistance **					
Garbage District					
Water & Sewer - Operating	2,153,576.95	47,811.95	17,932.84	2,183,456.06	
Water & Sewer - Capital	2,100,070.00	502,988.13	17,002.04	502,988.13	
Grant Fund		115,256.54	2,375.00	112,881.54	
Golf Course - Operating	2,111.60	326.81	2,0.0.00	2,438.41	
Golf Course - Capital	40.00	103,849.58	29,341.50	74,548.08	
		·	·		
Total	2,670,385.50	20,220,483.28	2,831,354.46	20,059,514.32	

^{*} 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 passbook at December 31, 2014 .

All <u>"Certificates of Deposits"</u>, <u>Repurchase Agreements" and other investments must be</u> 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:	RMA # 393	
	Leon P. Costello, CPA			

^{**} Be sure to include a Public Assistance Account 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"

TD BANK:	
MASTER ACCOUNT # 0002703346	259,200.24
MASTER ACCOUNT # 4244467662	14,753,831.71
ONLINE PAYMENTS # 4270028404	1,150,662.03
PAYROLL AGENCY # 4244467688	331,526.31
EMS SERVICE ACCOUNT # 4244467696	254,684.94
ENGINEER ESCROW DIRECT # 7760150692	118,410.38
TTL REDEMPTION # 0001034958	611,005.73
DOG FUND # 4252216994	6,124.80
RECREATION TRUST II # 4273108956	7,290.10
RECREATION COMMISSION # 4244467703	224,990.66
GRANT # 4291326861	21,856.16
SMALL CITIES GRANT # 4244467638	109,845.98
AMERIHEALTH #4253479864	4,436.83
LIFEGUARD PENSION # 4252217025	208,826.52
GOLF ACCOUNT # 4256065719	12,681.22
GOLF UTILITY # 4256065701	122,017.87
POLICE SPECIAL DETAIL # 4252217033	22,730.00
TRUST # 4291326853	38,395.67
COAH # 4244467670	231,754.19
PAYROLL # 4252216986	269,475.50
CAPITAL #429-1326845	85,362.00
UTILITY OPERATING #429-1326829	930,241.90
NJ CASH MANAGEMENT FUND:	
STATE OF NEW JERSEY CASH MANAGEMENT FUND # 171-000079953	31,963.16
STATE OF NEW JERSEY CASH MANAGEMENT FUND # 171-142530-171	366,163.63
SUN BANK:	
FORFEITED FUNDS FEDERAL # 6101742049	10,293.38
POLICE FORFEITURE TRUST FUND # 6101742502	36,712.37
TOTALS	20,220,483.28

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.

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPO	SIT''
	-

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.

heet 10

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

IEDERIE		o de la companya de l	TE CEI (III)			_
Grant	Balance Dec. 31, 2013	2014 Budget Revenue Realized	Received	Cancelled	Current Fund Revenue	Balance Dec. 31, 2014
FEDERAL:						
SMALL CITIES COMMUNITY DEVELOPMENT BLOCK GRANT	18,245.32		18,135.00			110.32
U.S. DEPT OF JUSTICE - COPS IN SHOPS	735.96			735.96		-
STATE GRANTS:						
CLEAN COMMUNITIES GRANT	-	36,620.58	36,620.58			-
TRAFFIC CRASH & MAPPING PROJECT	-	6,000.00	4,825.00	1,175.00		-
DRIVE SOBER OR GET PULLED OVER	4,400.00		3,500.00			900.00
SUSTAINABLE JERSEY SMALL GRANT	2,000.00					2,000.00
BODY ARMOR FUND	-	8,348.04				8,348.04
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	11,579.67	7,790.00	15,430.06			3,939.61
SAFE AND SECURE COMMUNITIES GRANT	7,204.87			7,204.87		-
FY 2012 ASSISTANCE TO FIREFIGHTERS	-	230,040.00				230,040.00
HELP AMERICA VOTE ACT	15,944.60		15,610.00			334.60
JUVENILE ACCOUNTABILITY BLOCK GRANT	837.14					837.14
SAFE ROUTES TO SCHOOLS GRANT	739.90					739.90
STATEWIDE LIVABLE COMMUNITIES	17,762.00					17,762.00
POST SANDY PLANNING ASSISTANCE GRANTS	-	45,000.00				45,000.00
OTHER GRANTS:						
COUNTY OF ATLANTIC - BRIGANTINE BLVD	1,043,894.90		250,915.16		500,000.00	292,979.74
Totals	1,123,344.36	333,798.62	345,035.80	9,115.83	500,000.00	602,991.35

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant			from 2014 propriations		Expended	ded Cancelled		Balance
	Jan. 1, 2014	Budget	Appropriation By 40A:4-87		<u> Е</u> хропава	Carloonea		Dec. 31, 2014
FEDERAL:								
SMALL CITIES GRANT	91,167.26							91,167.26
U.S. DEPT. OF JUSTICE - COPES MORE	4,814.00					4,814.00		-
U.S. DEPT OF JUSTICE - COPS IN SHOPS	1,034.02					1,034.02		-
COMMUNITY DEVELOPMENT BLOCK GRANT - DRAINAGE 2005	9,237.88							9,237.88
SMALL CITIES COMMUNITY DEVELOPMENT GRANT	31,765.00							31,765.00
STATE GRANTS:								
CLEAN COMMUNITIES GRANT	47,844.47		36,620.58		47,504.77			36,960.28
BODY ARMOR FUND	4,381.61				4,381.61			-
DRUNK DRIVING ENFORCEMENT GRANT	30,896.23				16,283.24			14,612.99
JUVENILE ACCOUNTABILITY BLOCK GRANT	234.03							234.03
ALCOHOL EDUCATION AND REHABILITATION GRANT	4,379.29							4,379.29
FY 2012 ASSISTANCE TO FIREFIGHTERS	-	230,040.00			145,611.10			84,428.90
BULLET PROOF VEST PARTNERSHIP GRANT	2,165.23		8,348.04		1,432.39			9,080.88
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE	7,121.17	7,790.00			11,461.59			3,449.58
SAFE AND SECURE COMMUNITIES GRANT	12,500.00					12,500.00		-
Totals	247,540.19	237,830.00	44,968.62	-	226,674.70	18,348.02	-	285,316.09

Sheet 11a

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont'd)

	111	EKAL AND		MITTID (COII	t u)			
	Transferred from Budget Appropri		ppropriations					
Grant					Expended	Cancelled		Balance
	Jan. 1, 2014	Budget	Appropriation By 40A:4-87					Dec. 31, 2014
SUSTAINABLE JERSEY SMALL GRANT	2,000.00				2,000.00			-
STATEWIDE LIVABLE COMMUNITIES GRANT	17,762.00							17,762.00
NJ EMERGENCY MANAGEMENT GRANT	12,612.72							12,612.72
NJ CLEAN ENERGY PROGRAM	-							-
DRIVE SOBER OR GET PULLED OVER	4,400.00							4,400.00
HELP AMERICA VOTE ACT	15,944.60				15,610.00			334.60
SAFE ROUTES TO SCHOOLS GRANT	739.90							739.90
TRAFFIC CRASH & MAPPING PROJECT	-	6,000.00			4,825.00	1,175.00		_
POST SANDY PLANNING ASSISTANCE GRANTS	-	30,000.00	15,000.00		29,865.41			15,134.59
OTHER GRANTS:								
COUNTY OF ATLANTIC - BRIGANTINE BLVD	240,487.76				-			240,487.76
Totals	541,487.17	273,830.00	59,968.62	-	278,975.11	19,523.02	-	576,787.66

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Transferred to 2014 Balance Budget Appropriations			Received			Balance	
	Jan. 1, 2014	Budget	Appropriation By 40A:4-87		1.000.700			Dec. 31, 2014
RECYCLING TONNAGE GRANT	30,033.57							30,033.57
DRUNK DRIVING ENFORCEMENT GRANT	-				3,199.87			3,199.87
BULLET PROOF VEST	-				2,062.05			2,062.05
STRATEGIC RECOVERY PLANNING REPORT	-				4,657.50			4,657.50
MUNICIPAL ALLIANCE ON ALCOHOLISM AND DRUG ABUSE					7,910.00			7,910.00
SAFE AND SECURE COMMUNITIES GRANT					12,657.53			12,657.53
Totals	30,033.57	-	-	-	30,486.95	-	-	60,520.52

Sheet 12

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance - January 1, 2014		xxxxxxxxxx	xxxxxxxxx
School Tax Payable # (Overpaid)	85001-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85002-00	xxxxxxxxxx	
Levy School Year July 1, 2015 - June 30, 0		xxxxxxxxxx	
Levy Calendar Year 2014		xxxxxxxxxx	15,769,415.00
Paid		15,769,415.00	xxxxxxxxx
Balance - December 31, 2014		xxxxxxxxxx	xxxxxxxxx
School Tax Payable # (Overpaid)	85003-00	-	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85004-00		xxxxxxxxx
* Not including Type 1 school debt service, emergency authorizations-school	ols, transfer to	15,769,415.00	15,769,415.00

Board of Education for use of local schools.

MUNICIPAL OPEN SPACE TAX

Debit	Credit
xxxxxxxxxx	
xxxx lande	
Calpa	
	xxxxxxxxx
	xxxxxxxxx
	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

[#] Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance - January 1, 2014		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85032-00	1 xxx xxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015		DIC.	
Levy Calendar Year 2014		xxxxxxxxxx	
Paid	<i>I</i>		xxxxxxxxx
Balance - December 31, 2014		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85033-00		xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85034-00		xxxxxxxxx
# Must include unpaid requisitions.		-	-

REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance - January 1, 2014		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85041-00	xxxxxxxxxx	
School Tax Deferred			
(Not in excess of 50% of Levy - 2013 - 2014)	85042-00	T XXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	1:09) xxxxxxxxxx	
Levy Calendar Year 2014		xxxxxxxxxx	
Paid NOT I PI			xxxxxxxxx
Balance - December 31, 2014		xxxxxxxxxx	xxxxxxxxx
School Tax Payable #	85043-00		xxxxxxxxx
School Tax Deferred			
(Not in excess of 50% of Levy - 2014 - 2015)	85044-00		xxxxxxxxx
# Must include unpaid requisitions.		-	-

COUNTY TAXES PAYABLE

		Debit	Credit
Balance - January 1, 2014		xxxxxxxxxx	xxxxxxxxx
County Taxes	80003-01	xxxxxxxxxx	-
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxx	-
2014 Levy:		xxxxxxxxxx	xxxxxxxxx
General County	80003-03	xxxxxxxxxx	12,866,413.18
County Library	80003-04	xxxxxxxxxx	1,279,819.44
County Health		xxxxxxxxxx	1,019,151.54
County Open Space Preservation		xxxxxxxxxx	180,891.47
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxx	37,495.97
Paid		15,346,275.63	xxxxxxxxx
Balance - December 31, 2014		xxxxxxxxxx	xxxxxxxxx
County Taxes			xxxxxxxxx
Due County for Added and Omitted Taxes		37,495.97	xxxxxxxxx
		15,383,771.60	15,383,771.60

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance - January 1, 2014		80003-06	xxxxxxxxxx	
2014 Levy: (List Each Type of District	Tax Separately - see Foot	note)	xxxxxxxxxx	xxxxxxxxx
Fire -	81108-00		xxxxxxxxxx	xxxxxxxxx
Sewer -	81111-00		xxxxxxxxxx	xxxxxxxxx
Water -	81112-00		xxxxxxxxxx	xxxxxxxxx
Garbage -	81109-00	10	PAX XXXXX	xxxxxxxxx
	7 4	nDIII	xxxxxxxxxx	xxxxxxxxx
	NOL 4 1		xxxxxxxxxx	xxxxxxxxx
	7		xxxxxxxxxx	xxxxxxxxx
Total 2014 Levy		80003-07	xxxxxxxxxx	-
Paid		80003-08		xxxxxxxxx
Balance December 31, 2014		80003-09		xxxxxxxxx
			-	-

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance - January 1, 2014	80004-01	xxxxxxxxxx	
State Library Aid Received in 2014	80004-02	xxxxxxxxxx	
Expended	80004-09		xxxxxxxxx
Balance - December 31, 2014	80004-10	4	
RESERVE FOR EXPENSE OF PARTICIPAT	Applica Apprese count	Y LIBRARY WIT	H STATE AID
Balance - January 1, 2014	80004-03	xxxxxxxxxx	
State Library Aid Received in 2014	80004-04	xxxxxxxxxx	
Expended	80004-11		xxxxxxxxx
Balance - December 31, 2014 RESERVE FOR AID TO LIBRARY OR RE	ADING ROOM WITH	STATE AID (N. I.	S A 40·54-35)
Balance - December 31, 2014 RESERVE FOR AID TO LIBRARY OR REA		STATE AID (N.J.	S.A. 40:54-35)
RESERVE FOR AID TO LIBRARY OR RE	ADING ROOM WITH	·	S.A. 40:54-35)
RESERVE FOR AID TO LIBRARY OR REA Balance - January 1, 2014 State Library Aid Received in 2014	ADING ROOM WITH	xxxxxxxxxx	S.A. 40:54-35)
RESERVE FOR AID TO LIBRARY OR RED Balance - January 1, 2014 State Library Aid Received in 2014 Expended	80004-05 80004-06 80004-13	xxxxxxxxxx	
RESERVE FOR AID TO LIBRARY OR RED Balance - January 1, 2014 State Library Aid Received in 2014 Expended	80004-05 80004-06 80004-13	xxxxxxxxxx	
RESERVE FOR AID TO LIBRARY OR REA Balance - January 1, 2014 State Library Aid Received in 2014 Expended	80004-05 80004-06 80004-13	xxxxxxxxxx	
RESERVE FOR AID TO LIBRARY OR RESERVE FOR AID TO LIBRARY OR RESERVE Balance - January 1, 2014 Expended RESERVE FOR AID TO LIBRARY OR RESERVE	80004-05 80004-06 80004-13	xxxxxxxxxx	
RESERVE FOR AID TO LIBRARY OR RED Balance - January 1, 2014 State Library Aid Received in 2014 Expended	80004-05 80004-06 80004-13 80004-14 Y SERVICES WITH F	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	1,400,000.00	1,400,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-	-	-	-
Miscellaneous Revenue Anticipated:		xxxxxxxx	xxxxxxxx	xxxxxxxxx
Adopted Budget		5,629,268.73	5,969,368.89	340,100.16
Added by N.J.S. 40A:4-87 (List on 17	'a)	59,968.62	59,968.62	
Total Miscellaneous Revenue Anticipated	80103-	5,689,237.35	6,029,337.51	340,100.16
Receipts from Delinquent Taxes	80104-	500,000.00	473,471.57	(26,528.43)
Amount to be Raised by Taxation:		xxxxxxxx	xxxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	22,931,777.77	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax	80106-	1,073,953.50	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation	80107-	24,005,731.27	24,719,906.50	714,175.23
		31,594,968.62	32,622,715.58	1,027,746.96

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxx	54,504,687.39
Amount to be Raised by Taxation		xxxxxxxx	xxxxxxxx
Local District School Tax	80109-00	15,769,415.00	xxxxxxxx
Regional School Tax	80119-00	-	xxxxxxxx
Regional High School Tax	80110-00	-	xxxxxxxx
County Taxes	80111-00	15,346,275.63	xxxxxxxx
Due County for Added and Omitted Taxes	80112-00	37,495.97	xxxxxxxx
Special District Taxes	80113-00	-	xxxxxxxxx
Municipal Open Space Tax	80120-00	-	xxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxx	1,368,405.71
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00	24,719,906.50	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00		xxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxx	
*These items are applicable only when there is no "Amount to be Raised by "Budget" column of the statement at the top of this sheet. In such instances, is the charge allocation would explic to "Non Budget Bourges" only		55,873,093.10	55,873,093.10

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
BULLETPROOF VEST PARTNERSHIP	8,348.04	8,348.04	
POST SANDY PLANNING ASSISTANCE	15,000.00	15,000.00	
CLEAN COMMUNITIES	36,620.58	36,620.58	
Total (Sheet 17)	59,968.62	59,968.62	-

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

CFO Signature:	
	Sheet 17a

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted		80012-01	31,535,000.00
2014 Budget - Added by N.J.S. 40A:4-87		80012-02	59,968.62
Appropriated for 2014 (Budget Statement Item 9)		80012-03	31,594,968.62
Appropriated for 2014 by Emergency Appropriation (Budget Sta	tement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	31,594,968.62
Add: Overexpenditures (see footnote)		80012-06	750.00
Total Appropriations and Overexpenditures		80012-07	31,595,718.62
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	27,952,403.54	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,368,405.71	
Reserved	80012-10	1,829,962.77	
Total Expenditures		80012-11	31,150,772.02
Unexpended Balances Canceled (see footnote)		80012-12	444,946.60

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item. RE: UNEXPENDED BALANCES CANCELED

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2014 OPERATIONS

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated	80013-01	xxxxxxxx	340,100.16
Delinquent Tax Collections	80013-02	xxxxxxxx	
		xxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxx	714,175.23
Unexpended Balances of 2014 Budget Appropriations	80013-04	xxxxxxxx	444,946.60
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxx	483,528.39
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxx	
Sale of Municipal Assets		xxxxxxxx	
Unexpended Balances of 2013 Appropriations Reserves	80013-05	xxxxxxxx	328,563.95
Prior Years Interfunds Returned in 2014	80013-06	xxxxxxxx	29,353.63
Prior Year Voided Checks		xxxxxxxx	
Cancellation of grant fund balances		xxxxxxxx	10,407.19
		xxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13	3 & 14)	xxxxxxxx	xxxxxxxx
Balance - January 1, 2014	80013-07		xxxxxxxx
Balance - December 31, 2014	80013-08	xxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxx
Delinquent Tax Collections	80013-10	26,528.43	xxxxxxxx
			xxxxxxxx
Required Collection on Current Taxes	80013-11		xxxxxxxx
Interfund Advances Originating in 2014	80013-12	560,799.69	xxxxxxxx
			xxxxxxxx
Refund of Prior Year Revenue		35,625.00	xxxxxxxx
			xxxxxxxx
			xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,728,122.03	xxxxxxxx
		2,351,075.15	2,351,075.15

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

TAX SALE COSTS SPECIAL EVENTS PERMITS MISCELLANEOUS RESTITUTION ZONING FEES COPIES / NOTARY LIST OF OWNERS AUCTION PROCEEDS HORSEBACK RIDING PERMITS DOG PARK PERMITS BULKHEAD PERMITS SIDEWALK PERMITS INSURANCE REFUNDS JIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY DUNE MAINTENANCE PERMITS STREET OPENING PERMITS 2 COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	t Realize
TAX SALE COSTS SPECIAL EVENTS PERMITS MISCELLANEOUS RESTITUTION ZONING FEES COPIES / NOTARY LIST OF OWNERS AUCTION PROCEEDS HORSEBACK RIDING PERMITS DOG PARK PERMITS BULKHEAD PERMITS SIDEWALK PERMITS INSURANCE REFUNDS LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY DUNE MAINTENANCE PERMITS STREET OPENING PERMITS COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	
SPECIAL EVENTS PERMITS MISCELLANEOUS RESTITUTION ZONING FEES COPIES / NOTARY LIST OF OWNERS AUCTION PROCEEDS HORSEBACK RIDING PERMITS DOG PARK PERMITS BULKHEAD PERMITS 3 SIDEWALK PERMITS INSURANCE REFUNDS LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY 30 DUNE MAINTENANCE PERMITS STREET OPENING PERMITS 2 COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	2,590.0
MISCELLANEOUS RESTITUTION ZONING FEES COPIES / NOTARY LIST OF OWNERS AUCTION PROCEEDS HORSEBACK RIDING PERMITS DOG PARK PERMITS BULKHEAD PERMITS SIDEWALK PERMITS INSURANCE REFUNDS LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY DUNE MAINTENANCE PERMITS STREET OPENING PERMITS 2 COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	11,853.9
RESTITUTION ZONING FEES COPIES / NOTARY LIST OF OWNERS AUCTION PROCEEDS HORSEBACK RIDING PERMITS DOG PARK PERMITS BULKHEAD PERMITS SIDEWALK PERMITS INSURANCE REFUNDS LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY DUNE MAINTENANCE PERMITS STREET OPENING PERMITS 2 COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	7,095.0
ZONING FEES COPIES / NOTARY LIST OF OWNERS AUCTION PROCEEDS HORSEBACK RIDING PERMITS DOG PARK PERMITS BULKHEAD PERMITS 3 SIDEWALK PERMITS INSURANCE REFUNDS LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY DUNE MAINTENANCE PERMITS STREET OPENING PERMITS 2 COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	27,896.3
COPIES / NOTARY LIST OF OWNERS AUCTION PROCEEDS HORSEBACK RIDING PERMITS DOG PARK PERMITS BULKHEAD PERMITS SIDEWALK PERMITS INSURANCE REFUNDS LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY DUNE MAINTENANCE PERMITS STREET OPENING PERMITS COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	25.0
LIST OF OWNERS AUCTION PROCEEDS HORSEBACK RIDING PERMITS DOG PARK PERMITS BULKHEAD PERMITS SIDEWALK PERMITS INSURANCE REFUNDS LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY DUNE MAINTENANCE PERMITS STREET OPENING PERMITS 2 COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	6,800.0
AUCTION PROCEEDS HORSEBACK RIDING PERMITS DOG PARK PERMITS BULKHEAD PERMITS SIDEWALK PERMITS INSURANCE REFUNDS LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY DUNE MAINTENANCE PERMITS STREET OPENING PERMITS 2 COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	663.2
HORSEBACK RIDING PERMITS DOG PARK PERMITS BULKHEAD PERMITS SIDEWALK PERMITS INSURANCE REFUNDS LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY DUNE MAINTENANCE PERMITS STREET OPENING PERMITS COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	735.2
DOG PARK PERMITS BULKHEAD PERMITS SIDEWALK PERMITS INSURANCE REFUNDS LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY DUNE MAINTENANCE PERMITS STREET OPENING PERMITS COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	3,078.0
BULKHEAD PERMITS SIDEWALK PERMITS INSURANCE REFUNDS LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY DUNE MAINTENANCE PERMITS STREET OPENING PERMITS COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	200.0
SIDEWALK PERMITS INSURANCE REFUNDS 3 LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY 30 DUNE MAINTENANCE PERMITS STREET OPENING PERMITS COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	2,830.0
INSURANCE REFUNDS LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY DUNE MAINTENANCE PERMITS STREET OPENING PERMITS COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	33,271.
LIEU OF TAXES STATE PROPERTY OFFICE OF HOMELAND SECURITY 30 DUNE MAINTENANCE PERMITS STREET OPENING PERMITS 2 COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	3,850.0
OFFICE OF HOMELAND SECURITY DUNE MAINTENANCE PERMITS STREET OPENING PERMITS COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	38,619.0
DUNE MAINTENANCE PERMITS STREET OPENING PERMITS COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	1.0
STREET OPENING PERMITS 2 COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	00,000.0
COMMUNITY CENTER LEASE PLANNING BOARD REIMBURSEMENTS	2,100.0
PLANNING BOARD REIMBURSEMENTS	23,600.0
	7,675.0
TAX COLLECTOR - MISCELLANEOUS	6,254.
	4,390.
I Amount of Miscellaneous Revenues Not Anticipated (Sheet 19) 48	33,528.3

SURPLUS - CURRENT FUND YEAR 2014

		Debit	Credit
1. Balance - January 1, 2014	80014-01	xxxxxxxx	3,267,955.65
Premium on Emergency Notes		xxxxxxxx	6,085.91
Excess Resulting from 2014 Operations	80014-02	xxxxxxxx	1,728,122.03
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	1,400,000.00	xxxxxxxx
5. Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	xxxxxxxx
6.			xxxxxxxx
7. Balance - December 31, 2014	80014-05	3,602,163.59	xxxxxxxx
		5,002,163.59	5,002,163.59

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

		1	
Cash		80014-06	8,314,767.49
Investments		80014-07	
Sub Total			8,314,767.49
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	4,706,266.25
Cash Surplus		80014-09	3,608,501.24
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	1,044,801.74	
Cash Deficit #	80014-13	-	
Special Emergency Note Payable		(1,051,139.39)	
T. (10)		00044.11	(0.007.05)
Total Other Assets		80014-14	(6,337.65)
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHI	ER ASSETS"	80014-15	3,602,163.59

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

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.

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.

⁽¹⁾ MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2014 LEVY

1.	Amount of Levy as per Duplicate (Analysis) #	ŧ		82101-00 \$	<u> </u>	55,084,104.03
	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 \$	S	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			82104-00 \$	5	172,996.28
5b.	Subtotal 2014 Levy Reductions due to tax appeals ** Total 2014 Tax Levy	\$ 55,257,100.31 \$ -		82106-00 \$	§ <u> </u>	55,257,100.31
6.	Transferred to Tax Title Liens			82107-00 \$	<u> </u>	20,968.85
7.	Transferred to Foreclosed Property Arrears			82108-00 \$	<u> </u>	
8.	Remitted, Abated or Canceled			82108-00 \$	<u> </u>	124,034.34
9.	Discount Allowed			82108-00 \$	<u> </u>	
10.	Collected in Cash: In 2013 *	82121-00 \$	\$	783,103.49		
	In 2014 *	82122-00 \$	\$	53,588,333.90		
	R.E.A.P. Revenue	9	\$			
	State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00 \$	\$	133,250.00		
	Total To Line 14	82111-00 \$	\$	54,504,687.39		
11.	Total Credits			9	<u> </u>	54,649,690.58
12.	Amount Outstanding December 31, 2014			82120-00 \$	<u> </u>	607,409.73
13.	Percentage of Cash Collections to Total 2016 (Item 10 divided by Item 5c) is 0.98638 82112-00	•				
Note	e: If municipality conducted Accelerated Ta	ax Sale or Tax Levy Sale	e ched	k here and	cor	mplete sheet 22a.
14.	Calculation of Current Taxes Realized in Cas	sh:				
	Total of Line 10	9	\$	54,504,687.39		
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	;	\$			
	To Current Taxes Realized in Cash (Sheet 1	7)	\$	54,504,687.39		

Note A: In showing the above percentage the following should be noted:

Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,

the percentage represented by the cash collections would be

\$1,049,977.50 divided by \$1,500,000, or .699985. The correct percentage to

be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%.

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

^{*} Include overpayments applied as part of 2014 collections.

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

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	\$
Line 5c (sheet 22) Total 2014 Tax Levy	\$
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	
1. able	
(2) Utilizing Tax Levy Sale Not Application	
Total of Line 10 Collected in Cash (sheet 22)	\$

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

	Debit	Credit
1. Balance - January 1, 2014	xxxxxxxx	xxxxxxxx
Due From State of New Jersey		xxxxxxxx
Due To State of New Jersey	xxxxxxxx	22,349.46
2. Sr. Citizens Deductions Per Tax Billings	-	xxxxxxxx
3. Veterans Deductions Per Tax Billings	131,500.00	xxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	2,750.00	xxxxxxxx
Sr. Citizens Deductions Allowed By Tax Collector - Prior Year		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector - 2014 Taxes	xxxxxxxx	1,000.00
8. Sr. Citizens Deductions Disallowed By Tax Collector - Prior Year	xxxxxxxx	4,500.00
9. Received in Cash from State	xxxxxxxx	129,500.00
_10.		
11.		
12. Balance - December 31, 2014	xxxxxxxx	xxxxxxxx
Due From State of New Jersey	xxxxxxxx	
Due To State of New Jersey	23,099.46	xxxxxxxx
	157,349.46	157,349.46

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

Line 2	
Line 3	131,500.00
Line 4	2,750.00
Sub - Total	134,250.00
Less: Line 7	1,000.00
To Item 10, Sheet 22	133,250.00

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

	Debit	Credit
Balance - January 1, 2014	xxxxxxxxx	
Taxes Pending Appeals	xxxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxxx	xxxxxxxx
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals	xxxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operation		xxxxxxxx
(Portion of Appeal won by Municipality, including Interest)		xxxxxxxx
Balance - December 31, 2014		xxxxxxxx
Taxes Pending Appeals*	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals	xxxxxxxxx	xxxxxxxx
* 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

				<u> </u>	1		
				YEAR 2015	YEAR 2014		
1.	Total General Appropriations for 20 Item 8(L) (Exclusive of Reserve for	·	tement 80015-	28,610,459.55	xxxxxxxx		
_		, ,	15,769,415.00				
2.	Local District School Tax -	Actual Estimate **	80017-		xxxxxxxx		
	2 Pagianal Sahaal District Toy Actual 80025			, ,			
3.	Regional School District Tax -	Estimate *	80026-		xxxxxxxx		
	Regional High School Tax -	Actual	80018-				
4.	School Budget	Estimate *	80019-		xxxxxxxx		
		Actual	80020-		15,383,771.60		
5.	County Tax	Estimate *	80021-	15,700,000.00	xxxxxxxx		
		Actual	80022-	10,100,000.00	AMMAMA		
6.	Special District Taxes	Estimate *	80023-		xxxxxxxxx		
		Actual	80027-		*********		
7.	Municipal Open Space Tax	Estimate *	80027-		*********		
					XXXXXXXXX		
8.	Total General Appropriations & Less:Total Anticipated Revenue		80024-01	60,198,573.55			
9.	Municipal Budget (Item 5)		80024-02	5,729,003.31			
10.	Cash Required from 2015 Taxe Municipal Budget and Other Ta		80024-03	54,469,570.24			
11.	Amount of Item 10 Divided be Equals Amount to be Raised by used must not exceed the applications by Item 13, Sheet 22)	80024-05	55,689,162.91				
	Analysis of Item 11: Local District School Tax (Amount Shown on Regional School District T	·	15,888,114.00	* May not be stated in an amount less than 'actual' Tax of year ' 2014 ** Must be stated in the amount of the proposed budget submitted by the Local Board of Education			
	(Amount Shown on Regional High School Tax (Amount Shown on	Line 3 Above)	-				
	County Tax (Amount Shown on			to the Commissioner of E 2015 (Chap. 136, P.L. 19 be given to calendar yea	778). Consideration must		
	Special District Tax (Amount Shown on Municipal Open Space Ta	/	-				
	(Amount Shown on	Line 7 Above)	-				
	Tax in Local Municipal Bu	dget	24,101,048.91				
40	Total Amount (see Line 1		55,689,162.91		п		
12.	Appropriation: Reserve for Unconstant Statement, Item 8 (M) (Item Computation of "Tax in Local	em 11, Less Item 10)	80024-06	1,219,592.67			
	Item 1 - Total General Ap	28,610,459.55	Note:				
	Item 12 - Appropriation: R	teserve for Uncollected	d Taxes	1,219,592.67	The amount of		
	Sub - Total			29,830,052.22	anticipated revenues (Item9) may never		
	Less: Item 9 - Total Antici	pated Revenues		5,729,003.31	exceed the total of Items 1 and 12.		
	Amount to be Raised by Taxatio	n in Municipal Budget	80024-07	24,101,048.91			

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: Amount Realized in Prior Year for	
	Receipts from Delinquent Taxes* (sheet 26, Item 10)	-
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 pp 11 Cable [(B x C) + B]	\$
E.	Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)	\$
2014	Reserve for Uncollected Taxes Appropriation Calculated (Actual)	
1.	Subtotal General Appropriations (item 8(L) budget sheet 29)	\$
2.	Taxes not Included in the Budget (AFS 25, items 2 thru 7)	\$
	Total	\$
3.	Less: Anticipated Revenues (item 5, budget sheet 11)	\$
4.	Cash Required	\$
5.	Total Required at% (items 4 + 6)	\$
6.	Reserve for Uncollected Taxes (item E above)	\$

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance - January 1, 2014			529,452.58	xxxxxxxx
A. Taxes	83102-00	524,231.78	xxxxxxxx	xxxxxxxx
B. Tax Title Liens	83103-00	5,220.80	xxxxxxxx	xxxxxxxxx
2. Canceled:			xxxxxxxxx	xxxxxxxxx
A. Taxes		83105-00	xxxxxxxxx	46,515.09
B. Tax Title Liens		83106-00	xxxxxxxxx	
3. Transferred to Foreclosed Tax Title Li	ens:		xxxxxxxx	xxxxxxxxx
A. Taxes		83108-00	xxxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxxx	
4. Added Taxes		83110-00	4,500.00	xxxxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxxx
6. Adjustment between Taxes (Other than cu	xxxxxxxx			
A. Taxes - Transfers to Tax Titl	e Liens	83104-00	xxxxxxxx	(1) 8,745.12
B. Tax Title Liens - Transfers fr	om Taxes	83107-00	(1) 8,745.12	xxxxxxxx
7. Balance Before Cash Payments			xxxxxxxx	487,437.49
8. Totals			542,697.70	542,697.70
9. Balance Brought Down			487,437.49	xxxxxxxxx
10. Collected:			xxxxxxxx	473,471.57
A. Taxes	83116-00	473,471.57	xxxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83117-00	-	xxxxxxxxx	xxxxxxxxx
11. Interest and Costs - 2014 Tax Sale		83118-00	1,012.58	xxxxxxxx
12. 2014 Taxes Transferred to Liens		83119-00	20,968.85	xxxxxxxx
13. 2014 Taxes		83123-00	607,409.73	xxxxxxxxx
14. Balance - December 31, 2014	n n		xxxxxxxxx	643,357.08
A. Taxes	83121-00	607,409.73	xxxxxxxx	xxxxxxxxx
B. Tax Title Liens	83122-00	35,947.35	xxxxxxxx	xxxxxxxxx
15. Totals			1,116,828.65	1,116,828.65

16.	Percentage of Cash Collections to Adj	usted Amount Outstanding
	(Item No. 10 divided by Item No. 9) is	97.13%

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

^{17.} Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2014 83125-00

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

			Debit	Credit
1. Ba	alance - January 1, 2014	84101-00	308,862.00	xxxxxxxx
2. Fc	preclosed or Deeded in 2014		xxxxxxxx	xxxxxxxx
3.	Tax Title Liens	84103-00		xxxxxxxx
4.	Taxes Receivable	84104-00		xxxxxxxx
5A.		84102-00		xxxxxxxx
5B.		84105-00	xxxxxxxx	
6.	Adjustment to Assessed Valuation	84106-00		xxxxxxxx
7.	Adjustment to Assessed Valuation	84107-00	xxxxxxxx	
8. Sa	ales		xxxxxxxx	xxxxxxxx
9.	Cash *	84109-00	xxxxxxxx	
10.	Contract	84110-00	xxxxxxxx	
11.	Mortgage	84111-00	xxxxxxxx	
12.	Loss on Sales	84112-00	xxxxxxxx	
13.	Gain on Sales	84113-00		xxxxxxxx
14. Ba	alance - December 31, 2014	84114-00	xxxxxxxx	308,862.00
			308,862.00	308,862.00

CONTRACT SALES

		Debit	Credit
15. Balance - January 1, 2014	84115-00		xxxxxxxx
16. 2014 Sales from Foreclosed Property	84116-00		xxxxxxxx
17. Collected*	84117-00	xxxxxxxx	
18.	84118-00	xxxxxxxx	
19. Balance - December 31, 2014	84119-00	xxxxxxxxx	

work pplicable Credit 84120-00 20. Balance - January 1, 2014 XXXXXXXX 21. 2014 Sales from Foreclosed Property 84121-00 XXXXXXXX 22. Collected* 84122-00 xxxxxxxx 84123-00 23. xxxxxxxx 24. Balance - December 31, 2014 84124-00 xxxxxxxx

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

DEFERRED CHARGES - MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

	Caused By		Amount Dec. 31, 2013 per Audit Report	Amount in 2014 Budget		Amount Resulting 2014		Balance as at Dec. 31, 2014
1.	Emergency Authorization -			Duuget		2014		Dec. 51, 2014
	Municipal*	\$_	\$_		\$		_\$_	
2.	Emergency Authorization - Schools	\$	\$		\$		\$	
		Ť-	··		· —			
3.	Overexpenditure of Appropriation	_\$_	\$_		\$	750.00	\$_	750.00
4.		\$_	\$_		\$		\$_	
5.		\$_	\$_		\$		\$_	
6.		\$_	\$_		\$		\$_	
7.		\$_	\$_		\$		\$_	
8.		\$_	\$_		\$		\$_	
9.		\$_	\$_		\$		\$_	
10.		\$_	\$_		\$		\$_	
	*Do not include items funded or	ref	unded as listed bel	ow.				

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1		\$
2		\$
3		\$
4		\$
5	1 10	\$
	100015	

JUDGMENTS ENTERED CAINST POLICIPALITY AND NOT SATISFIED

	In Favor of	On Account of	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of 2014
1.			\$		
2.			\$		
3.			\$		
4.			\$		

heet 2

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	Not Less Than	Balance	REDUCED IN 2014		Balance
			Authorized	1/5 of Amount Authorized*	Dec. 31, 2013	2014 Budget	Canceled By Resolution	Dec. 31, 2014
12/21/2011	Preparation of Tax Map & Revaluation		850,000.00	170,000.00	360,000.00	170,000.00		190,000.00
12/5/2012	Hurricane Sandy		1,850,000.00	370,000.00	792,204.35	408,860.61		383,343.74
11/6/2013	Contractual Severance Liability		588,385.00	117,677.00	588,385.00	117,677.00		470,708.00
		Totals			1,740,589.35	696,537.61	-	1,044,051.74

80025-00 80026-00

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

Chief Financial Officer

^{*} Not less than one-fifth (1/5) of amount authorized but not more than the amount 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 FLOODS 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 Dec. 31, 2013	REDUCE 2014	D IN 2014 Canceled	Balance Dec. 31, 2014
			/ tatilonzea	Authorized*	DC0. 01, 2010	Budget	By Resolution	DC0. 01, 2014
_				7.00.101.1200				
_								
_					110			
				10	anic			
				1 116				
			Not					
<u>S</u>								
Sheet								
30								
_								
_		Totals			-	_	-	-
					80027-00	80028-00		

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

Chief Financial Officer

^{*} Not less than one-third (1/3) of amount shown authorized but not more than the amount in the column 'Balance Dec. 31, 2013 must be entered here and then raised in the 2014 budget."

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

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxxx	16,025,000.00	
Issued	80033-02	xxxxxxxx	-	
Paid	80033-03	2,345,000.00	xxxxxxxx	
Refunded		-		
Outstanding December 31, 2014	80033-04	13,680,000.00	xxxxxxxx	
		16,025,000.00	16,025,000.00	
2015 Bond Maturities - General Cap	ital Bonds		80033-05	\$ 2,345,000.00
2015 Interest on Bonds*		80033-06	408,375.00	
ASSESS	MENT SER	IAL BONDS		
Outstanding January 1, 2014	80033-07	xxxxxxxx		
Issued	80033-08	xxxxxxxxx		
Paid	80033-09		xxxxxxxx	
Not	lppi	icable	1	
Outstanding December 31, 2014	80033-10	-	xxxxxxxx	
		-	-	
2015 Bond Maturities - Assessment	Bonds	п	80033-11	\$
2015 Interest on Bonds*		80033-12	3	
Total "Interest on Bonds - Debt Serv	ice" (*Items)		80033-13	\$ 408,375.00

LIST OF BONDS ISSUED DURING 2014

LIST OF BONDS ISSUED DURING 2014						
Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate		
		-				
NotA	pplica	hle				
Total	-	-				

80033-14

80033-15

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

(MUNICIPAL) GREEN TRUST LOAN

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxxx	454,733.04	
Issued	80033-02	xxxxxxxx		
Paid	80033-03	32,906.04	xxxxxxxx	
Refunded				
Outstanding December 31, 2014	80033-04	421,827.00	xxxxxxxx	
		454,733.04	454,733.04	
2015 Loan Maturities			80033-05	\$ 33,567.47
2015 Interest on Loans			80033-06	\$ 8,269.55
Total 2015 Debt Service for Green T	rust Loan		80033-13	\$ 41,837.02
		LOAN	N	
Outstanding January 1, 2014	80033-07	xxxxxxxx		
Issued	80033-08	xxxxxxxxx		
Paid	80033-09		xxxxxxxx	
	ot A	nnlica	<i>ible</i>	
Outstanding December 31, 2014	80033-10		XXXXXXXXX	
		-	-	
2015 Loan Maturities	•		80033-11	\$
2015 Interest on Loans			80033-12	\$
Total 2015 Debt Service for	EDA	Loan	80033-13	\$

LIST OF LOANS ISSUED DURING 2014

Eist of Eon	NO ISSUED DUN	1110 2014		
Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Not A	pplica	ible		
Total	-	-		

80033-14

80033-15

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2015 Serv	
Outstanding January 1, 2014	80034-01	xxxxxxxx			
Paid	80034-02		xxxxxxxx		
7 7	1	10 1	ī		
	AD	DIICAL	1e		
Outstanding December 31, 2014	80034-03	-	xxxxxxxx		
		-	-		
2015 Bond Maturities - Term Bonds		80034-04	\$		
2015 Interest on Bonds*		80034-05	\$		
TYPE I S	SCHOOL SE	RIAL BONDS			
Outstanding January 1, 2014	80034-06	xxxxxxxx	6,720,000.00		
Issued	80034-07	xxxxxxxx	-		
Paid	80034-08	1,020,000.00	xxxxxxxx		
Refunded		-]	
Outstanding December 31, 2014	80034-09	5,700,000.00	xxxxxxxx		
		6,720,000.00	6,720,000.00		
2015 Interest on Bonds*		80034-10	\$ 168,312.50		
2015 Bond Maturities - Serial Bonds				\$ 1,05	50,000.00
Total "Interest on Bonds - Type I Sci	nool Debt Servi	ce" (*Items)	80034-12	\$ 16	88,312.50
LIST	OF BOND	S ISSUED DU	URING 2014		
Purpose		2015 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
	1	70 1	7		
		DIICAL	1C		
Total	80035-	-	-		<u> </u>
2015 INTEREST	REQUIREM	IENT - CURRE	NT FUND DEBT Outstanding Dec. 31, 2014	2015 I	nterest rement
1. Emergency Notes		80036-	\$	_\$	
2. Special Emergency Notes		80037-	\$ 1,051,139.39	_\$1	3,139.24
3. Tax Anticipation Notes		80038-	\$		
4. Interest on Unpaid State &	County Taxes	80039-	\$		
5			\$	_\$	
6.			\$	\$	

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2015 Budget I	For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2014				**	
1. Ordinance 14-2010	1,425,000.00	12/20/2012	1,425,000.00	12/9/2015	1.00%	****	14,250.00	12/9/2015
2. Ordinance 27-2010	475,000.00	12/20/2012	475,000.00	12/9/2015	1.00%	****	4,750.00	12/9/2015
3. Ordinance 10-2013	3,800,000.00	12/12/2013	3,800,000.00	12/9/2015	1.00%	****	38,000.00	12/9/2015
4. Ordinance 29-2012 Tax Appeal Refunding	1,800,000.00	12/20/2012	900,000.00	12/9/2015	1.25%	450,000.00	11,250.00	12/9/2015
5. Ordinance 14-2013 Tax Appeal Refunding	1,465,000.00	12/12/2013	1,098,000.00	12/9/2015	1.25%	366,000.00	13,725.00	12/9/2015
6.								
_ 7.								
8.								
9.								
10. ***** Permanent funding in 2015								
11.								
12.								
13.								
14.								
Total			7,698,000.00			816,000.00	81,975.00	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. Memo: Type 1 School Notes should be separately listed and totaled.

80051-01 80051-02

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.

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

^{**} If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

	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 I	Requirements For Interest	Interest Computed to (Insert Date)
1.				200:01, 2011					
2.									
3.									
4.									
5.				ot AP.	1	10			
6.					1102				
<u>7.</u>			7	+ AD	DIIC				
8.				DU AMP.					
9 .			<i></i>						
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.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose		2015 Budget Requirements			
		Lease Obligation Outstanding Dec. 31, 2014	For Prinicpal	For Interest/Fees	
1.					
2.					
3.					
4.					
5.		Not Applical	1e		
6.		a mical			
7.	-	THE PRINCE			
8.				<u> </u>	
9.					
10.					
11.				_	
12.				-	
13.				-	
14.	Tatal				
	Total	<u>- </u>	80051-01	80051-02	

(Do not crowd - add additional sheets)

Sheet 35

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jan	uary 1, 2014	2014	Expended		Balance - December 31, 2014		
not merely designate by a code number.	Funded	Unfunded	Authorizations		γ		Funded	Unfunded
7-93 SCHOOL IMPROVEMENTS	2,391.36						2,391.36	
12-97 SCHOOL IMPROVEMENTS	56,910.86						56,910.86	
3-00 VARIOUS IMPROVEMENTS	7,037.75				7,037.75		-	
10-01 VARIOUS IMPROVEMENTS	23,583.25				3,583.25		20,000.00	
13-02 VARIOUS IMPROVEMENTS	320.62				320.62		(0.00)	
15-03 VARIOUS IMPROVEMENTS	16,114.82				16,114.82		-	
14-04 SCHOOL IMPROVEMENTS	465,942.12						465,942.12	
22-04 VARIOUS IMPROVEMENTS	1,391.41				1,391.41		-	
23-05 VARIOUS IMPROVEMENTS	10,609.50				6,747.99		3,861.51	
17-06 TRACK & FIELD IMPROVEMENTS	27,667.78						27,667.78	
21-06 VARIOUS IMPROVEMENTS	52,561.12	245,000.00			239,231.54			58,329.58
17-07 BOAT REAMP RENOVATIONS	224,465.98				25,050.00		199,415.98	
21-07 VARIOUS IMPROVEMENTS	58,275.12				17,870.63		40,404.49	
Page Total	947,271.69	245,000.00	-	-	317,348.01	-	816,594.10	58,329.58

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

Sheet 35a

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

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - Jar	nuary 1, 2014	2014		Expended		Balance - December 31, 2014	
not merely designate by a code number.	Funded	Unfunded	Authorizations				Funded	Unfunded
Totals from page 36	947,271.69	245,000.00	-	-	317,348.01	-	816,594.10	58,329.58
1-08 Purchase of St. Philips	477.29						477.29	-
2-08 Stormwater Pump Station	39,662.49				39,662.49		(0.00)	
6-08 School Improvements	96,517.77						96,517.77	-
21-08 Various Improvements	243,372.77				60,690.85		182,681.92	-
3-09 Various Improvements - Reappro.					-		-	
17-09/ 11-11 Improvements to St Philips	185,207.52	200,000.00			24,759.00		160,448.52	200,000.00
18-09 Various Improvements	203,428.30	50,000.00			50,000.00		153,428.30	50,000.00
5-10 Community Center					-			-
14-10 Various Improvements		537,381.65			142,581.69			394,799.96
18-10 Various School Improvements	780,378.22						780,378.22	-
27-10 Various Improvements		319,501.97			95,075.42			224,426.55
19-12 Beach Replenishment		626,844.55			13,040.05			613,804.50
10-13 Various Improvements		3,684,346.93			1,321,241.85			2,363,105.08
13-14 Various Improvements			6,200,000.00					6,200,000.00
Page Total								
Grand Total 70000-	2,496,316.05	5,663,075.10	6,200,000.00	-	2,064,399.36	-	2,190,526.12	10,104,465.67

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	103,500.00
Received from 2014 Budget Appropriation *	80031-02	xxxxxxxx	50,000.00
Inspector of Authorizations Consoled		xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxx	
List by Improvements - Direct Charges Made for Prelimina	ry Costs:	xxxxxxxx	xxxxxxxx
			xxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04		xxxxxxxx
			xxxxxxxx
Balance - December 31, 2014	80031-05	153,500.00	xxxxxxxx
		153,500.00	153,500.00

^{*}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	-
Received from 2014 Budget Appropriation *	80030-02	xxxxxxxx	
Received from 2014 Emergency Appropriation *	80030-03	DXXXXXXXX	-
1 2			
Not AP			xxxxxxxx
Appropriated to Finance Improvement Authorizations	80030-04	-	xxxxxxxx
			xxxxxxxx
Balance - December 31, 2014	80030-05	-	xxxxxxxx
		-	-

^{*}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)

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
13-14 Various Improvements	6,200,000.00	6,200,000.00		
Total 80032-00	6,200,000.00	6,200,000.00	-	

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS **YEAR - 2014**

		Debit	Credit
Balance - January 1, 2014	80029-01	xxxxxxxx	280,359.69
Premium on Sale of Bonds		xxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxx	
Premium on Sale of Notes			36,905.88
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxx
Appropriated to 2014 Budget Revenue	80029-03	150,000.00	xxxxxxxx
Balance - December 31, 2014	80030-04	167,265.57	xxxxxxxx
		317,265.57	317,265.57

BONDS ISSUED WITH A COVENANT OR COVENANTS

P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2014	\$
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A)	\$
3. Amount of Bonds Issued Under Item 1 Maturing in 2015	1e_
Maturing in 2015 4. Amount of Interest on Bonds with a Covenant - 2015 Requirements - 4. A DDII Call	

Total of 3 and 4 - Gross Appropriation 5.

7. Net Appropriation Required

6. Less Amount of Special Trust Fund to be Used

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

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233

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 extnded into the 2014 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT!!

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

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.								
	1.	Total Tax Levy for the Year	2014 was		\$	55,2	57,100.31	_
	2.	Amount of Item 1 Collected	in 2014 (*)		\$54,5	504,687.39		
	3.	Seventy (70) percent of Iter	n 1		\$	38,6	79,970.22	_
	(*) In	cluding prepayments and ov	erpayments appli	ed.				
<u></u> В.								
	1.	Did any maturities of bonde	d obligations or n	otes fall due durinç	g the year 20°	14?		
		Answer YES or NO	YES					
	2.	Have payments been made December 31, 2014?	for all bonded ob	ligations or notes	due on or bef	ore		
		Answer YES or NO	YES If	answer is "NO" giv	e details			
		NOTE: If answer to Item E	31 is YES, then It	em B2 must be a	nswered			
	ended	or notes exceed 25% of the ? Answer YES		YES				
D.	1.	Cash Deficit 2013					\$	_
		Q			1 1		Ψ	
	2.	4% of 2013 Tax Levy for all	purposes:	ry \$14	abl		\$	
	3.	Cash Deficit 2014	Tat A	pp ^{slie}			\$	
	4.	4% of 2014 Tax Levy for all						
				yy \$		_ =	\$	
E.		<u>Unpaid</u>		2013	20)14	<u>T</u> (otal
	4	Olate Target	Φ.		Φ.		Φ	
	1.	State Taxes	\$		\$ \$	27 405 07	\$	27 405 07
	2. 3.	County Taxes Amounts due Special Distri	\$		Ψ	37,495.97	Ψ	37,495.97
	٥.	Autourite due Opecial Distil	\$		\$		\$	_
	4.	Amount due School District			Τ		T	
			\$		\$_ #R	EF!	\$#	REF!

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

POST CLOSING TRIAL BALANCE - GOLF COURSE UTILITY FUND

AS AT DECEMBER 31, 2014 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
Cash	2,438.41	
Due from Golf Course Capital Fund	32,931.47	
Due from Current Fund	273,969.54	
Appropriation Reserves		26,063.92
Encumbrances Payable		54,035.84
Accrued Interest on Bonds and Notes	-	25,149.38
Subtotal - Cash Liabilities		105,249.14
Fund Balance		204,090.28
	+	
	_	
	+	
	-	
	-	
	+	
	309,339.42	309,339.42

POST CLOSING TRIAL BALANCE - GOLF COURSE UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2014 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	950.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxx	950.00
CASH	74,548.08	
DUE FROM CURRENT FUND	70,103.93	
FIXED CAPITAL:		
COMPLETED	5,229,283.54	
AUTHORIZED AND UNCOMPLETED	351,716.46	
BONDS PAYABLE		1,420,000.00
BOND ANTICIPATION NOTES		766,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		3,704.41
UNFUNDED		56,783.65
ENCUMBRANCES		6,006.99
DUE TO GOLF COURSE OPERATING		32,931.47
RESERVE FOR AMORTIZATION		3,380,000.00
RESERVE FOR DEFERRED AMORTIZATION		14,050.00
RESERVE FOR DEBT SERVICE		39,156.50
CAPITAL FUND BALANCE		7,018.99
	5,726,602.01	5,726,602.01

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2014

·		
Title of Account	Debit	Credit
1	10	
1;02	DIC	
T A ADDITUM		
Not Applical		
<i>∠</i>		

Sheet 43

ANALYSIS OF GOLF COURSE UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

	Audit							
Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2013	Assessments and Liens	RECI Operating Budget	EIPTS			Disbursements	Balance Dec. 31, 2014
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
-								
Assessment Bond Anticipation Note Issues:	XXXXXXXX	xxxxxxxxx	xxxxxxxxx	XXXXXXXXX	1 x xxxxxxxx	XXXXXXXX	XXXXXXXX	XXXXXXXXX
			A	m 11Ca	DIC.			
			ot					
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
	-	-	-	-	-	-	-	-

^{*}Show as red figure

SCHEDULE OF GOLF COURSE UTILITY BUDGET - 2014

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent of	91301-	-	-	-
Director of Local Government	91302-			
Rents	91303-			
Fire Hydrant Service	91304-			
Miscellaneous	91305-	_	-	
Golf Course Charges	91306-	900,000.00	969,782.79	69,782.79
Reserve for Debt Service	91307-	16,719.50	16,719.50	-
Added by N.J.S. 40A:4-87:(List)		xxxxxxxx	xxxxxxxx	xxxxxxxx
Subtotal		916,719.50	986,502.29	69,782.79
Deficit (General Budget) **	91306-	765,256.18	663,768.70	
	91307-	1,681,975.68	1,650,270.99	69,782.79

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		1,681,975.68
Added by N.J.S. 40A:4-87		-
Emergency		-
Total Appropriations		1,681,975.68
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		1,681,975.68
Deduct Expenditures:		
Paid or Charged	1,653,861.93	
Reserved	26,063.92	
Surplus (General Budget)**	-	
Total Expenditures		1,679,925.85
Unexpended Balance Canceled (See Footnote)		2,049.83

FOOTNOTES: - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2014 OPERATION

GOLF COURSE UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	986,502.29	
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled*	29,654.86	
Total Revenue Realized	 	1,016,157.15
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	1,653,861.93	
Reserved	26,063.92	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Total Expenditures Less: Deferred Charges Included in Above "Total Expenditures"	1,679,925.85	
Total Expenditures - As Adjusted		1,679,925.85
Excess		
Budget Appropriation - Surplus (General Budget)** Remainder = Balance of Results of 2014 Operation ("Excess in Operation Deficit - to Trial Balance" - Sheet 46)		
Deficit		(663,768.70)
Anticipated Revenue - Deficit (General Budget)**	663,768.70	
Remainder = Balance of Results of 2014 Operation ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

The following Item of '2013 Appropriation Reserves Canceled in 2014' "is Due to the Current Fund TO THE EXTENT OF the amount received and Due from the General Budget of 2014 for an Anticipated Deficit in the GOLF COURSE Utility for 2014

2013 Appropriation Reserves Canceled in 2014	29,654.86	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter 'None "	29,654.86	
* Excess (Revenue Realized)		-

^{**} Items must be shown in same amounts on Sheet 44.

RESULTS OF 2014 OPERATIONS - GOLF COURSE UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxx	-
Miscellaneous Revenues Not Anticipated	xxxxxxxx	-
Unexpended Balances of 2013 Appropriations*	xxxxxxxx	-
Deficit in Anticipated Revenues		xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	-	xxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2	-	-

OPERATING SURPLUS - GOLF COURSE UTILITY

	Debit	Credit
Balance - January 1, 2014	xxxxxxxx	204,090.28
Excess in Results of 2014 Operations	xxxxxxxx	-
Amount Appropriated in the 2014 Budget - Cash	-	xxxxxxxx
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxx
Balance - December 31, 2014	204,090.28	xxxxxxxx
	204,090.28	204,090.28

ANALYSIS OF BALANCE DECEMBER 31, 2014 (FROM GOLF COURSE UTILITY - TRIAL BALANCE)

Cash	2,438.41
Investments	
Interfund Accounts Receivable	306,901.01
Subtotal	309,339.42
Deduct Cash Liabilities Marked with "C" on Trial Balance	105,249.14
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	204,090.28
Other Assets Pledged to Surplus:*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.	204,090.28

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would be also pledged to cash liabilities.

SCHEDULE OF GOLF COURSE UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013		\$	
Increased by:			
GOLF COURSE Rents Levied		\$	
Decreased by:			
Collections	\$		
Overpayments applied	\$		
Transfer to GOLF COURSE Liens	\$		
Other	\$		
		\$	
Balance December 31, 2014		\$	-
	1200	able	
SCHEDULE OF GOLF CO	DURSE UTILI	TY LIENS	
Balance December 31, 2013		\$	
Increased by:			
Transfers from Accounts Receivable	\$		
Penalties and Costs	\$		
Other	\$		
		\$	-
Decreased by:			
Collections	\$		
Other	\$		
		\$	
Balance December 31, 2014		\$	-

DEFERRED CHARGES - MANDATORY CHARGES ONLY -

GOLF COURSE UTILITY FUND

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

	Caused By	Amount Dec. 31, 201 per Audit <u>Report</u>	3 A	mount in 2014 <u>Budget</u>	Amount Resulting from 2014		Balance as at Dec. 31, 2014
1.	Emergency Authorization - Municipal*	\$ 14,050.	00_\$	14,050.00 \$		\$_	
2.	2013 Operating Deficit	\$\$	68_\$	187,925.68 \$		\$_	
3.		\$	\$	\$		\$_	
4.		\$	\$	\$		\$_	
5.		\$	\$	\$		\$_	
6.		\$	\$	\$		\$_	
7.			\$	\$		\$_	
8.			\$	\$		\$_	
9.			\$	\$		\$_	
10.		\$\$	\$\$	\$		\$	
	*Do not include items funded or EMERGENCY AUTHO FUNDED OR RE						BEEN
	EMERGENCY AUTHO FUNDED OR RE		ER N.J.S			:2-51	BEEN Amount
	EMERGENCY AUTHO FUNDED OR RE Date 1.		ER N.J.S	3. 40A:2-3 OI		:2-51	
	EMERGENCY AUTHO FUNDED OR RE Date 1 2		ER N.J.S	3. 40A:2-3 OI		\$\$_	
	EMERGENCY AUTHO FUNDED OR RE Date 1 2 3		ER N.J.S	3. 40A:2-3 OI		\$\$_ \$_ \$_	
	EMERGENCY AUTHO FUNDED OR RE Date 1 2 3 4		ER N.J.S	3. 40A:2-3 OI		\$\$_ \$\$_ \$\$_	
	EMERGENCY AUTHO FUNDED OR RE Date 1 2 3	EFUNDED UND	ER N.J.S	durpose	R N.J.S. 40A:	\$\$_ \$\$_ \$\$_	Amount
	EMERGENCY AUTHO FUNDED OR RE Date 1 2 3 4 5.	EFUNDED UND	ER N.J.S	durpose	R N.J.S. 40A:	\$\$_ \$\$_ \$\$_	Amount
	EMERGENCY AUTHO	ERED AGAINST	ER N.J.S	LAOA:2-3 OI	able ND NOT SA	\$\$_ \$\$_ \$\$_	Amount IED Appropriated for in Budget of
	EMERGENCY AUTHO	CRED AGAINST On Account	ER N.J.S	durpose Lite Entered	able ND NOT SA	\$\$_ \$\$_ \$\$_	Amount IED Appropriated for in Budget of
	EMERGENCY AUTHO	CRED AGAINST On Account	ER N.J.S	tte Entered \$	able ND NOT SA	\$\$_ \$\$_ \$\$_	Amount IED Appropriated for in Budget of

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

GOLF COURSE UTILITY ASSESSMENT BONDS

	Debit	Credit	2015 I Servi	
Outstanding January 1, 2014	xxxxxxxxx			
Issued	xxxxxxxx	. 1		
	1000	ahle		
Paid	mn 100	xxxxxxxxx		
Outstanding December 31, 20		xxxxxxxx		
1 0	-	-		
2015 Bond Maturities - Assessment Bonds			\$	
2015 Interest on Bonds		\$		
GOLF COURSE UTILITY	CAPITAL BON	DS		
Outstanding January 1, 2014	xxxxxxxxx	1,760,000.00		
Issued	xxxxxxxx			
Paid	340,000.00	xxxxxxxx		
Outstanding December 31, 2014	1,420,000.00	xxxxxxxx		
	1,760,000.00	1,760,000.00		
2015 Bond Maturities - Capital Bonds			\$ 35	0,000.00
2015 Interest on Bonds		\$ 48,050.00		
INTEREST ON BONDS -	GOLF COURSE		ET 	
2015 Interest on Bonds (*Items)		\$ 48,050.00		
Less: Interest Accrued to 12/31/2014 (Trial Balance	e)	\$ 24,830.21		
Subtotal		\$ 23,219.79		
Add: Interest to be Accrued as of 12/31/2015		\$ 19,215.63		
Required Appropriation 2015			\$ 4	2,435.42
LIST OF BON	DS ISSUED DUR	ING 2014	1 5	11.
Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
7 7 4 1	70	1 1 -		
IVOU A	DDIICA	DIC		
<u> </u>	<i>J</i> .			
	-	-		

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

GOLF COURSE UTILITY _____LOAN

	Debit	Credit	2015 I Servi	
Outstanding January 1, 2014	xxxxxxxx			
Issued	xxxxxxxx			
Paid		xxxxxxxx		
Outstanding December 31, 2014	-	xxxxxxxx		
	-	-		
2015 Loan Maturities			\$	-
2015 Interest on Loans*		\$	<u> </u>	
GOLF COURSE UTILITY_	lica	<u>ble</u>		
Outstanding January 1, 2014	DEXXXXXXXX			
Issued	xxxxxxxx		4	
Paid		xxxxxxxx	4	
			4	
			4	
Outstanding December 31, 2014	-	XXXXXXXXX	4	
	-	-	 	
2015 Loan Maturities			\$	
2015 Interest on Loans*		\$		
INTEREST ON LOANS -	GOLF COURSE	UTILITY BUDG	GET	
2015 Interest on Loans (*Items)		\$ -		
Less: Interest Accrued to 12/31/2014 (Trial Balance	e)	\$		
Subtotal		\$ -		
Add: Interest to be Accrued as of 12/31/2015		\$		
Required Appropriation 2015		1.10	\$	
LEST OF LO	DISUED DUE	NDI C RING 2014		
Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

Sheet 50

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget I	Requirements For Interest	
1. Ordinance #6-2013	266,950.00	12/12/2013	266,000.00	12/9/2015	1.00%	1,000.00	2,660.00	
2. Ordinance #32-2006	500,000.00		500,000.00	12/9/2015	1.00%	****	5,000.00	
3.								
4.								
5.								
6.								
7. ***** Permanent funding in 2015								
8.								
9.								
10.			766,000.00			1,000.00	7,660.00	

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

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

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.

INTEREST ON NOTES - GOLF COURSE UTILITY BUDGET					
2015 Interest on Notes	\$	7,660.00			
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$	319.17			
Subtotal	\$	7,340.83			
Add: Interest to be Accrued as of 12/31/2015	\$	300.00			
Required Appropriation - 2015	\$	7,640.83			

^{*} See Sheet 33 for clarifications of "Original Date of Issue".

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

sheet 51

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2015 Budget	Requirements For Interest	Interest Computed to (Insert Date)
	issued	issue	Dec. 31, 2014	Maturity	merest	FOI FIIICIPAI	**	(ilisert Date)
1.								
2.								
3.								
4.								
5.			ot AP	1	10			
6.			4	nlical				
7.		7 7	1 AD					
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

80051-01

80051-02

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

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

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

^{**} Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Purpose Amount Lease Obligation Outstanding		Requirements
·	Dec. 31, 2014	For Prinicpal	For Interest/Fees
1.			
2.			
3.			
4.			
5.	Not Applica	hle	
6.	1 nplica		
7.	Not APP		
8.	1 0 0		
9.			
10.			
11.			
12.			
13.			
14.			
Total			

heet 51a

heet 52

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014	Expended	ed	Balance - Dece	Balance - December 31, 2014	
	Funded	Unfunded	Authorizations			Funded	Unfunded	
06-02 Golf Course Acquisition	207.37					207.37		
14-03 Golf Course Improvements	4,310.24				313.20	3,497.04		
32-06 Golf Course Improvements		37,849.56		28,5	372.73		9,476.83	
06-13 Golf Course Improvements		49,705.80		2,3	398.98		47,306.82	
Total 70000-	4,517.61	87,555.36	<u>-</u>	- 31.5	584.91	- 3,704.41	56,783.65	

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

GOLF COURSE UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2014	xxxxxxxx	-
Received from 2014 Budget Appropriation *	xxxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxx	xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance - December 31, 2014	-	xxxxxxxx
	-	-

GOLF COURSE UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

^{*}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.

GOLF COURSE UTILITY FUND

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

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

GOLF COURSE UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2014

	Debit	Credit
Balance - January 1, 2014	xxxxxxxx	3,604.75
Premium on Sale of Bonds	xxxxxxxx	3,414.24
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorization		xxxxxxxx
Appropriation to 2014 Budget Revenue		xxxxxxxx
Balance - December 31, 2014	7,018.99	xxxxxxxx
	7,018.99	7,018.99

POST CLOSING TRIAL BALANCE - WATER & SEWER UTILITY FUND

AS AT DECEMBER 31, 2014 Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit	1
OPERATING SECTION:			i
CASH	2,183,456.06		
CONSUMER ACCOUNTS RECEIVABLE	693,235.93		
DUE FROM GRANT FUND	8,996.81		
DUE FROM CURRENT FUND		333,037.59	-
DUE FROM UTILITY CAPITAL	335,430.04		r
DEFERRED CHARGES:			
SPECIAL EMERGENCY	71,113.10		•
APPROPRIATION RESERVES		347,169.42	
ENCUMBRANCES PAYABLE		306,294.80	
ACCRUED INTEREST ON BONDS & NOTES		101,240.63	
UTILITY OVERPAYMENTS		1,034,181.42	_
RESERVE FOR INSURANCE PROCEEDS		5,500.00	•
	Sub Total	2,127,423.86	"C'
RESERVE FOR RECEIVABLES		693,235.93	
EMERGENCY NOTE PAYABLE		72,860.61	
FUND BALANCE		398,711.54	
			•
	3,292,231.94	3,292,231.94	

(Do not crowd - add additional sheets)

POST CLOSING

TRIAL BALANCE - WATER & SEWER UTILITY FUND (cont'd)

AS AT DECEMBER 31, 2014

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
CAPITAL SECTION:		
Est. Proceeds Bonds and Notes Authorized	5,907,500.00	xxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxx	5,907,500.00
CASH	502,988.13	
FIXED CAPITAL:		
COMPLETED	36,498,122.76	
AUTHORIZED AND UNCOMPLETED	7,432,176.85	
UTILITY SERIAL BONDS		2,975,000.00
WATER REHABILITATION LOANS PAYABLE		-
NJEIT LOAN		2,917,043.74
NJEIT BOND		2,820,000.00
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		100,063.87
UNFUNDED		5,837,673.50
ENCUMBRANCES		87,320.72
DUE TO GENERAL CAPITAL FUND		50,000.00
DUE TO WATER & SEWER OPERATING		335,430.04
RESERVE FOR AMORTIZATION		29,240,405.87
RESERVE FOR DEFERRED AMORTIZATION		70,350.00
CAPITAL FUND BALANCE		<u> </u>
	50,340,787.74	50,340,787.74

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
	4	
Not Applical	sle	
	I	íl –

(Do not crowd - add additional sheets)

heet 57

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

			Emilia					
Title of Liability to which Cash	Audit Balance		RECI	EIPTS				Balance
and Investments are Pledged	Dec. 31, 2013	Assessments and Liens	Operating Budget				Disbursements	Dec. 31, 2014
Assessment Serial Bond Issues:	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxxxx	xxxxxxxx	xxxxxxxx	**************************************		xxxxxxxx	xxxxxxxx	XXXXXXXX
			7 1 A	pplic				
			Jot 19					
Other Liabilities Trust Surplus								
Less Assets "Unfinanced"*	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx
	-	-	-	-	-	-	-	-

^{*}Show as red figure

SCHEDULE OF WATER & SEWER UTILITY BUDGET - 2014

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated Water & Sewer	01	535,000.00	535,000.00	-
Operating Surplus Anticipated with Consent		,	,	
of Director of Local Govt. Services Water & Sewer	02			
Rents:				
Water		2,355,000.00	2,331,254.96	(23,745.04)
Sewer		3,465,000.00	3,536,260.18	71,260.18
Miscellaneous		43,854.28	54,911.91	11,057.63
Capital Fund Surplus		13,267.51	13,267.51	-
FEMA Proceeds		77,878.21	77,878.21	<u>-</u>
Added by N.J.S. 40A:4-87:(List)		xxxxxxxx	xxxxxxxx	xxxxxxxx
Subtotal	_	6,490,000.00	6,548,572.77	58,572.77
Deficit (General Budget) ** Water & Sewer	07			
Water & Sewer	08	6,490,000.00	6,548,572.77	58,572.77

^{**} Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

STATEMENT OF BUDGET APPROPRIATIONS

STATEMENT OF BUDGET A	APPROPRIATIONS	
Appropriations:		xxxxxxxx
Adopted Budget		6,490,000.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		6,490,000.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		6,490,000.00
Deduct Expenditures:		
Paid or Charged	5,944,565.59	
Reserved	347,169.42	
Surplus (General Budget)**		
Total Expenditures		6,291,735.01
Unexpended Balance Canceled (See Footnote)		198,264.99

FOOTNOTES - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item. RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2014 OPERATION

WATER & SEWER UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated 2013 Appropriation Reserves Cancelled* (Excess Revenue Realized)		
Total Revenue Realized	11	-
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	1e	
Overexpenditure of Appropriation Reserves		
Total Expendeures Les Del Ted Charges Included in Above "Total Expenditures"	-	
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget)** Remainder = Balance of 'Results of 2014 Operation' ("Excess in Operations" - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Remainder = Balance of 'Results of 2014 Operation' ("Operating Deficit - to Trial Balance" - Sheet 60)		
SECTION 2: The following Item of 2013 Appropriation Reserve Cancelled in 2014 is Due to	o the Current Fund TO	O THE

The following Item of 2013 Appropriation Reserve Cancelled in 2014 is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the Water & Sewer Utility for 2014:

2013 Appropriation Reserves Cancelled in 2014	8,066.58	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due		
from Current Fund - If none, enter 'None'	-	
* Excess (Revenue Realized)	8,066.58	

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

RESULTS OF 2014 OPERATIONS WATER & SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxx	58,572.77
Unexpended Balances of Appropriations	xxxxxxxx	198,264.99
Miscellaneous Revenues Not Anticipated	xxxxxxxx	
Unexpended Balances of 2013 Appropriations Reserves*	xxxxxxxx	8,066.58
Deficit in Anticipated Revenue		xxxxxxxx
		xxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxx	
Excess in Operations - to Operating Surplus	264,904.34	xxxxxxxx
* See restriction in amount on Sheet 59, SECTION 2	264,904.34	264,904.34

OPERATING SURPLUS - WATER & SEWER UTILITY

	Debit	Credit
Balance - January 1, 2014	xxxxxxxx	923,807.20
Excess in Results of 2014 Operations	xxxxxxxx	264,904.34
Amount Appropriated in the 2014 Budget - Cash	535,000.00	xxxxxxxxx
Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
General Fund Revenue	255,000.00	
Balance - December 31, 2014	398,711.54	xxxxxxxx
	1,188,711.54	1,188,711.54

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

Cash		2,183,456.06
Investments		
Interfund Accounts Receivable		344,426.85
Subtotal		2,527,882.91
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,127,423.86
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		400,459.05
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	71,113.10	
Emergency Note Payable	(72,860.61)	
Total Other Assets		(1,747.51)
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET		398,711.54

^{*}In the case of a "Deficit in Operating Surplus Cash",

[&]quot;other Assets" would also be pledged to cash liabilities.

SCHEDULE OF WATER & SEWER UTILITY ACCOUNTS RECEIVABLE

Balance De	ecember 31, 2013		\$	347,335.95
Increased b	by: Water and Sewer Rents Levied		\$	6,213,415.12
Decreased	by:			
	Collections	\$5,	867,515.14	
	Overpayments applied	\$		
	Transfer to Water & Sewer Liens	\$	<u>-</u>	
	Other	\$		
			\$	5,867,515.14
Balance De	ecember 31, 2014		\$	693,235.93
	SCHEDULE OF WATI	ER & SEWEI		
Balance De	ecember 31, 2013		\$	-
Increased b	ру:			
	Transfers from Accounts Receivable	\$	-	
	Penalties and Costs	\$		
	Other	\$		
Decreased	hv.		\$	-
Decreased	Collections	\$		
	Other			
	Culci	Ψ	 \$	_
Balance De	ecember 31, 2014		\$	-

DEFERRED CHARGES - MANDATORY CHARGES ONLY -

WATER & SEWER UTILITY FUND

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

Caused By		Amount Dec. 31, 2013 per Audit <u>Report</u>	Amount in 2014 <u>Budget</u>	Amount Resulting <u>2014</u>		Balance as at Dec. 31, 2014
. Emergency Authorization	n - \$		\$	_\$	\$_	
. Special Emergency	\$	148,991.31	\$77,878.21	_\$	\$_	71,113.10
	\$		\$	_\$	\$_	
·	\$		\$	\$\$	\$_	
	\$		\$	\$\$	\$_	
	\$		\$	_\$	\$_	
·	\$		\$	\$\$	\$_	
	\$		\$	_\$	\$_	
. <u> </u>	\$		\$	\$\$	\$_	
).	\$		\$	\$	\$	

EMERGENCY AUTHO FUNDED OR R	ORIZATIONS UNDER			
<u>Date</u>		<u>Purpose</u>		<u>Amount</u>
				.\$
				\$
				\$
				\$
				\$
JUDGMENTS ENT	ered analyst [mi	APPITY A	ND NOT SATI	SFIED
<u>In Favor of</u>	On Account of	Date Entered	<u>Amount</u>	Appropriated fo in Budget of Year 2015
		\$		
		\$		
		\$		
		\$		

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

WATER & SEWER UTILITY ASSESSMENT BONDS

Debit

Credit

2015 Debt Service

Outstanding January 1, 2014	XXXXXXXX			
Issued	xxxxxxxx			
	10 1	1		
Paid NOTAD	Dlicab	E xxxxxxxxx		
Outstanding December 31, 2014	-	xxxxxxxx		
	-	-		
2015 Bond Maturities - Assessment Bonds			\$	
2015 Interest on Bonds*		\$		
WATER & SEWER UTILIT	ГҮ CAPITAL BO	NDS		
Outstanding January 1, 2014	xxxxxxxx	3,600,000.00		
Issued	xxxxxxxx	-		
Paid	625,000.00	xxxxxxxx		
Refunded	-			
Outstanding December 31, 2014	2,975,000.00	xxxxxxxx		
	3,600,000.00	3,600,000.00		
2015 Bond Maturities - Capital Bonds			\$ 640	0,000.00
2015 Interest on Bonds*		\$ 91,425.00		
INTEREST ON BONDS -	WATER & SEWE	R UTILITY BUD) GET	
2015 Interest on Bonds (*Items)		\$ 91,425.00		
Less: Interest Accrued to 12/31/2014 (Trial Balance	e)	\$ 43,834.38		
Subtotal		\$ 47,590.62		
Add: Interest to be Accrued as of 12/31/2015		\$ 36,036.46		
Required Appropriation 2015			\$ 83	3,627.08
LICT OF DON	NDS ISSUED DURI	INC 2014		
	1	Amount Issued	Date of	Interest
Purpose	2015 Maturity	Amount issued	Issue	Rate
A Tot A ro		<i>le</i>		
	plical			
	-			
	-	-		

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

_____WATER & SEWER _____ UTILITY LOANS

NJEIT BONDS AND LOANS	Debit	Credit	2015 Debt	Service
Outstanding January 1, 2014	xxxxxxxx	7,122,539.57		
Issued	xxxxxxxx	-		
NJEIT Restructured Adjustments	857,407.65			
Paid	528,088.18	xxxxxxxx		
Outstanding December 31, 2014	5,737,043.74	xxxxxxxx		
	7,122,539.57	7,122,539.57		
2015 Loan Maturities			\$ 580	0,184.03
2015 Interest on Loans*				
WATER SYSTEM REHAI	BILITATION LOA	NS		
Outstanding January 1, 2014	xxxxxxxx	31,872.71		
Issued	xxxxxxxx	-		
Paid	31,872.71	xxxxxxxx		
Outstanding December 31, 2014	-	xxxxxxxx		
	31,872.71	31,872.71		
2015 Loan Maturities			\$	-
2015 Interest on Loans*				
2010 Interest on Leans		\$ -		
INTEREST ON LOANS -			GET	
	WATER & SEWER		GET	
INTEREST ON LOANS -	WATER & SEWER	R UTILITY BUD	GET	
INTEREST ON LOANS - 12/31/2014 Interest on Loans (*Items)	WATER & SEWER	R UTILITY BUD \$ 137,775.00	GET	
INTEREST ON LOANS - 12/31/2014 Interest on Loans (*Items) Less: Interest Accrued to 12/31/2014 (Trial Balance)	WATER & SEWER	\$ 137,775.00 \$ 57,406.25	GET	
INTEREST ON LOANS - 12/31/2014 Interest on Loans (*Items) Less: Interest Accrued to 12/31/2014 (Trial Balance Subtotal	WATER & SEWER	\$ 137,775.00 \$ 57,406.25 \$ 80,368.75		2,045.83
INTEREST ON LOANS - 12/31/2014 Interest on Loans (*Items) Less: Interest Accrued to 12/31/2014 (Trial Baland Subtotal Add: Interest to be Accrued as of 12/31/2015 Required Appropriation 2015	WATER & SEWER	\$ 137,775.00 \$ 57,406.25 \$ 80,368.75 \$ 51,677.08		2,045.83
INTEREST ON LOANS - 12/31/2014 Interest on Loans (*Items) Less: Interest Accrued to 12/31/2014 (Trial Baland Subtotal Add: Interest to be Accrued as of 12/31/2015 Required Appropriation 2015	WATER & SEWER	\$ 137,775.00 \$ 57,406.25 \$ 80,368.75 \$ 51,677.08	\$ 132	Interest
INTEREST ON LOANS - 12/31/2014 Interest on Loans (*Items) Less: Interest Accrued to 12/31/2014 (Trial Baland Subtotal Add: Interest to be Accrued as of 12/31/2015 Required Appropriation 2015 LIST OF LOA	WATER & SEWER Dee) ANS ISSUED DURI	\$ 137,775.00 \$ 57,406.25 \$ 80,368.75 \$ 51,677.08	\$ 132	
INTEREST ON LOANS - 12/31/2014 Interest on Loans (*Items) Less: Interest Accrued to 12/31/2014 (Trial Baland Subtotal Add: Interest to be Accrued as of 12/31/2015 Required Appropriation 2015 LIST OF LOA	WATER & SEWER See) ANS ISSUED DURI 2015 Maturity	\$ 137,775.00 \$ 57,406.25 \$ 80,368.75 \$ 51,677.08 ING 2014 Amount Issued	\$ 132	Interest
INTEREST ON LOANS - 12/31/2014 Interest on Loans (*Items) Less: Interest Accrued to 12/31/2014 (Trial Baland Subtotal Add: Interest to be Accrued as of 12/31/2015 Required Appropriation 2015 LIST OF LOA Purpose	WATER & SEWER See) ANS ISSUED DURI 2015 Maturity	\$ 137,775.00 \$ 57,406.25 \$ 80,368.75 \$ 51,677.08 ING 2014 Amount Issued	\$ 132	Interest
INTEREST ON LOANS - 12/31/2014 Interest on Loans (*Items) Less: Interest Accrued to 12/31/2014 (Trial Baland Subtotal Add: Interest to be Accrued as of 12/31/2015 Required Appropriation 2015 LIST OF LOA	ANS ISSUED DURI 2015 Maturity	\$ 137,775.00 \$ 57,406.25 \$ 80,368.75 \$ 51,677.08 ING 2014 Amount Issued	\$ 132	Interest

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget I	Requirements For Interest **	
1.						_	-	
2.						_	-	
3.								
4.				4	10			
5.				plical				
6.		7	1 A D	DIICA				
7.			DU AMP.					
8.		7						
9.								
10.								

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

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

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.

INTEREST ON NOTES - WATER UTILITY BUDGET					
2015 Interest on Notes	\$				
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$				
Subtotal	\$ -				
Add: Interest to be Accrued as of 12/31/2015	\$				
Required Appropriation - 2015	\$ -				

(Do not crowd - add additional sheets)

Sheet 6

^{*} See Sheet 33 for clarifications of "Original Date of Issue".

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

Sheet 6

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget	Requirements For Interest **	Interest Computed to (Insert Date)
1.									
2.									
3.									
4.									
5.					1	10			
6.				ot AP.	11021				
7.			7	+ AD					
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									

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

80051-01 80051-02

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

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

^{**} Interest on Utility Assessment Notes must be included in the Utility Fund Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	Purpose	Amount Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirements For Prinicpal For Interest/Fees		
		566. 61, 2614	1 of 1 milopai	r or interestrices	
	1.				
	2.				
	3.				
	4.				
	5.	ot Applical	10		
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80051-02

Sheet 66

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do	Balance - January 1, 2014		2014	Expended	Cancelled	Balance - December 31, 2014		
not merely designate by a code number.	Funded	Unfunded	Authorizations	-			Funded	Unfunded
8-99 VARIOUS IMPROVEMENTS	12,064.15				4,139.25		7,924.90	
4-00 VARIOUS IMPROVEMENTS	200.00						200.00	
8-01 INFLOW STUDY	255,275.54	268,230.77			4,023.88	519,482.43	-	-
20-04 VARIOUS IMPROVEMENTS	5,196.37						5,196.37	
02-07 VARIOUS IMPROVEMENTS	58,361.09				58,361.09		-	
24-08 ADDITONAL SEWER IMPROVEMENTS	6,265.59				6,265.59		-	
25-08 VARIOUS IMPROVEMENTS	108,178.50	75,000.00			175,505.00		-	7,673.50
5-09 VARIOUS IMPROVEMENTS	882,922.55				70,618.38	725,561.57	86,742.60	
13-14 VARIOUS IMPROVEMENTS			5,830,000.00					5,830,000.00
Total 70000-	1,328,463.79	343,230.77	5,830,000.00	-	318,913.19	1,245,044.00	100,063.87	5,837,673.50

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

WATER & SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance December 31, 2013	xxxxxxxx	-
Received from 2014 Budget Appropriation *	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxx
110	apic	xxxxxxxx
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxx
Olim		xxxxxxxx
<u> </u>		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance December 31, 2014	-	xxxxxxxx
	-	-

WATER & SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance December 31, 2013	xxxxxxxx	
Received from 2014 Budget Appropriation *	₹ xxxxxxxxx	
Received from 2014 Emergency Appropriation *	Cxxxxxxx	
Applicat		
Appropriated to Finance Improvement Authorization:		xxxxxxxx
<u> </u>		xxxxxxxx
Balance December 31, 2014		xxxxxxxx
	-	-

^{*}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.

UTILITY FUND

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
13-14 VARIOUS IMPROVEMENTS	5,830,000.00	5,830,000.00		
	5,830,000.00	5,830,000.00	_	

WATER & SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2014

	Debit	Credit
Balance December 31, 2013	xxxxxxxxx	13,267.51
Premium on Sale of Bond Anticipation Notes	xxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriation to 2014 Budget Revenue	13,267.51	xxxxxxxxx
Balance December 31, 2014	-	xxxxxxxxx
	13,267.51	13,267.51

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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4.	Trial Balance-Public Assistance Fund
5. 6 & 6b.	Trial Balance-Federal and State Funds Trial Balance-Trust Funds/ Schedule of Trust Fund Deposits and Reserves
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7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
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17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
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20. 21.	Schedule of Miscellaneous Revenues Not Anticipated
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22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2014
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)
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00	for Uncollected Taxes Appropriation
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32.	Summary Statement of Debt Service Requirements-School-Type I and Current
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37.	Down Payment
37.	Capital Improvements Authorized in 2014
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Debt Service for Utility Assessment Notes Schedule of Capital Lease Program Obligations

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