

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014
(UNAUDITED)

POPULATION LAST CENSUS 88,461
NET VALUATION TAXABLE 2014 \$5,166,302,640
MUNICODE 1103

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

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

Township Hamilton of Hamilton, County of Mercer

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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

Signature 
Title Chief Financial Officer

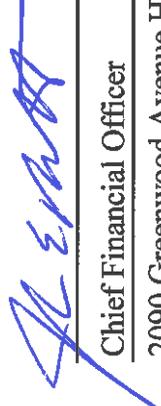
(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, John E. Barrett, am the Chief Financial Officer, License# N-0477, of the Township of Hamilton, County of Mercer

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

Signature 
Title Chief Financial Officer
Address 2090 Greenwood Avenue Hamilton NJ 08650
Phone Number 609-890-3510
Fax Number 609-890-4418
Email jbarrett@hamiltonnj.com

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

NOT APPLICABLE

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed: **NONE**

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Email)

(Fax Number)

Certified by me

this ____ day of _____, 2015

NOT APPLICABLE

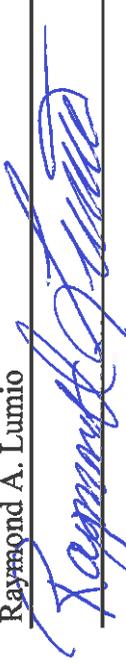
UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL

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:

Raymond A. Lumio

Signature:



Certificate #:

6514.00

Date:

2/3/15

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

**BY
CHIEF FINANCIAL OFFICER**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Township of Hamilton

Chief Financial Officer: John E. Barrett

Signature: _____

Certificate #: N-0477

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Township of Hamilton

Chief Financial Officer: John E. Barrett

Signature: 

Certificate #: N-0477

Date: 2/4/15

21-6000691
 Federal ID #
Township of Hamilton
 Municipality
Mercer
 County

Report of Federal and State Financial Assistance Expenditure of Awards

Fiscal Year Ending: December 31, 2014

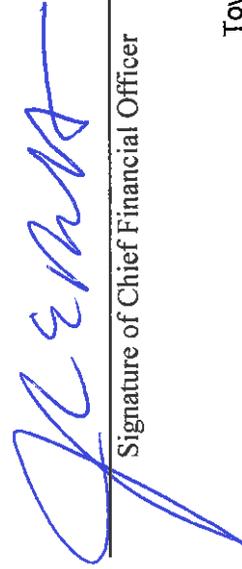
	(1)	(2)	(3)
Federal programs Expended (administered by the state)		State Programs Expended	Other Federal Programs Expended
TOTAL \$	-	\$ -	\$ 788,373.67

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

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

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

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


 Signature of Chief Financial Officer


 Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____
Title _____

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

NOTE:

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



MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-3 5, was in the amount of UNAVAILABLE

SIGNATURE OF TAX ASSESSOR

Township of Hamilton
MUNICIPALITY

Mercer
COUNTY

**POST CLOSING TRIAL BALANCE -
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Cash	308,360.55	
State and Federal Grants Receivable	3,099,855.39	
Reserve for Encumbrances		475,759.49
Reserve for Grants Appropriated		2,932,456.45
Reserve for Grants Unappropriated		0.00
Grand Total Debits / Credits	3,408,215.94	3,408,215.94

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)**

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Trust Other Fund		
Cash	19,952,913.00	
Escrow Funds		5,755,661.73
Performance Guarantees		1,673,761.05
Reimbursable Temp Cert of Occupancy		62,237.75
Tax Sale Redemptions/Premiums		5,090,524.83
Due to State Marriage Licenses		12,775.00
Developers Escrow		1,109,296.15
Dedicated Law Enforcement		103,250.41
Affordable Housing		2,643,792.38
Flexible Medical Spending Account		14,796.84
Unemployment Trust		110,744.48
Insurance Trust Reserve		1,880,952.86
Off Duty Police Reserve		657,365.87
Payroll Deductions Account		83,412.36
Reserve for Encumbrances		735,770.66
Utility Trust Reserve		18,570.63
Housing and Community Development		
Cash	40,523.66	
Accounts Receivable HUD		
Due to Current Fund		5,082.75
Reserve for Community Develop Grant Projects		35,440.91
Self Insurance Trust		
Cash	26,620.96	
Reserve for Worker's Compensation		26,620.96
HUD Housing Voucher Trust Fund		
Cash	455,226.28	
Reserve for HUD Housing Voucher Program Expenses		455,226.28
Subtotals this Sheet Only	20,475,283.90	20,475,283.90

(Do not crowd - add additional sheets)

Township Of Hamilton [Code 1103], Mercer County - AFS CY 2014

Sheet 6

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013.....	(1) \$	n/a
	x	25%
(2) \$		n/a

Municipal Public Defender Trust Cash Balance December 31, 2014(3) \$ n/a

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 + 2) = NONE

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

Chief Financial Officer: John E. Barrett

Signature: _____

Certificate #: N-0477

Date: _____

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2013 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2014
1. Escrow Funds	4,857,194.03	2,108,678.21	1,210,210.51	5,755,661.73
2. Performance Guarantees	1,673,761.05	0.00	0.00	1,673,761.05
3. Unemployment Trust	153,921.34	59,580.39	102,757.25	110,744.48
4. Deposits Tax Sale Redemptions	3,489,347.56	23,878,020.33	22,276,843.06	5,090,524.83
5. Developers Escrow	1,075,081.92	411,810.44	377,596.21	1,109,296.15
6. Dedicated Law Enforcement	53,403.76	98,520.85	48,674.20	103,250.41
7. Affordable Housing	2,495,066.07	163,880.73	15,154.42	2,643,792.38
8. Medical Flexible Spending	12,837.85	17,687.35	15,728.36	14,796.84
9. Payroll Deductions Payable	487,919.55	12,240,533.87	12,645,041.06	83,412.36
10. Off Duty Police Employment	493,643.39	1,295,850.86	1,132,128.38	657,365.87
11. Insurance Trust Reserve	2,149,012.48	22,397,487.52	22,665,547.14	1,880,952.86
12. Utility Trust Reserve	0.00	3,054,465.45	3,035,894.82	18,570.63
13. Reimbursable Temp CO's	62,237.75	0.00	0.00	62,237.75
14. Due to State Marriage License	12,775.00	0.00	0.00	12,775.00
15.				-
16.				-
17.				-
18.				-
19.				-
20.				-
21.				-
22.				-
23.				-
24.				-
25.				-
26.				-
27.				-
28.				-
29.				-
30.				-
31.				-
32.				-
33.				-
34.				-
35.				-
Totals:	17,016,201.75	65,726,516.00	63,525,575.41	19,217,142.34

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO

LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	Assessments and Liens	RECEIPTS			Current Budget	Balance Dec. 31, 2014
			xxxxxxx	xxxxxxx	xxxxxxx		
Assessment Special Bond Issue:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced"	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00

POST CLOSING

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	6,924,631.40	xxxxxxxxxxxxxx
Bonds and Notes Authorized by Not Issued	xxxxxxxxxxxxxx	6,924,631.40
Cash	22,381,360.80	
Due From State DOT	189,581.78	
Due from Sewer Operating		
Deferred Charges to Future Taxation		
Funded	48,184,828.55	
Unfunded	44,523,289.40	
Reserve for Encumbrances		2,289,076.25
Bond Anticipation Notes		37,598,658.00
General Serial Bonds		44,577,000.00
Environmental Infrastructure Loan Payable		3,244,380.51
Green Trust Loan Payable		363,448.04
Improvement Authorizations:		
Funded		2,698,744.64
Unfunded		24,040,015.64
Reserve for Capital Improvement Fund		13,536.58
Reserve for Future Debt Service		451,727.90
Fund Balance		2,472.97
Grand Totals	122,203,691.93	122,203,691.93

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	1,836,705.37	14,193,345.59	316,318.97	15,713,731.99
Trust - Assessment				-
Trust - Dog License				-
Trust - Other				-
Capital - General	144,250.68	22,461,251.70	224,141.58	22,381,360.80
Water Utility - Operating	2,416,344.57	5,802,672.81	161,161.74	8,057,855.64
Water Utility - Capital		28,132,662.42	1,984,647.25	26,148,015.17
Water Utility - Utility - Assessment Trust		467.10		467.10
Second (N/A) Utility: - Operating Capital Assessment Trust				-
Public Assistance **				-
Garbage District				-
Trust Workers Compensation		27,330.96	710.00	26,620.96
Trust Flexible Spending		14,796.84		14,796.84
Trust Community Development		40,523.66		40,523.66
Trust Payroll Fund		94,076.00	94,076.00	-
Trust Assessment		115,813.95		115,813.95
Trust Affordable Housing		2,648,323.93		2,648,323.93
Trust Dog Fund		102,995.35		102,995.35
Trust Developer's Escrow		1,114,593.15	5,297.00	1,109,296.15
Trust Law Enforcement		118,501.01		118,501.01
Trust Regular Fund	631,805.77	19,264,964.64	3,834,775.34	16,061,995.07
Grand Fund		311,562.71	3,202.16	308,360.55
Trust Housing Assistance Voucher		5,420.74	5,388.50	32.24
Trust Housing Assistance Admin	12.50	455,259.88	78.34	455,194.04
				-
				-
				-
				-
				-
Total	5,029,118.89	94,904,562.44	6,629,796.88	93,303,884.45

* Include Deposits In Transit

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

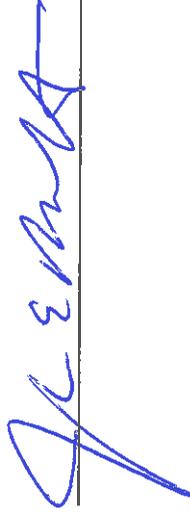
REQUIRED CERTIFICATION

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

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2014

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

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



Signature:

Title: Chief Financial Officer

CASH RECONCILIATION DECEMBER 31, 2014 (Cont'd.)**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

Affordable Housing	PNC Bank	8036869249	2,648,323.93
Community Development	PNC Bank	8036869257	40,523.66
Current	PNC Bank	8090007973	14,031,142.85
Current Invest	First Bank	3030003812	100,063.72
Developer's Escrow	PNC Bank	8036869302	1,114,593.15
Dog Trust	PNC Bank	8036869206	102,995.35
General Capital	PNC Bank	8036869193	7,348,419.08
General Capital Invest	Grand Bank	112007694	100,084.95
General Capital Invest	First Bank	3030004398	15,012,747.67
Grant	PNC Bank	8090093525	311,562.71
Housing Admin	PNC Bank	8036868238	455,259.88
HUD Housing Voucher	PNC Bank	8036869265	5,420.74
Inspections Online	PNC Bank	8040388261	3,425.77
Law Enforcement	PNC Bank	8036869281	118,501.01
OCA Benefit Services	PNC Bank	8036869273	14,796.84
Payroll	PNC Bank	8090082906	94,076.00
Recreation Online	PNC Bank	8052265277	60.00
Sewer Assessment	PNC Bank	8036869185	467.10
Sewer Capital	PNC Bank	8036869038	8,115,515.53
Sewer Capital Invest	First Choice	4020000214	20,017,146.89
Sewer Online	PNC Bank	8040388288	10,680.63
Sewer Operating	PNC Bank	8038689214	5,791,992.18
Tax Online	PNC Bank	8040388296	58,653.25
Trust Assessment	PNC Bank	8036869046	115,813.95
Trust Regular	PNC Bank	8036869222	15,057,767.64
Trust Regular Invest	Grand Bank	112008747	4,103,482.88
Trust Regular Invest	First Choice	4020000032	100,085.73
Utilities Trust	PNC Bank	8036869011	3,628.39
WCC Fund	PNC Bank	8036869054	27,330.96
Grand Total - details of "Cash on Deposit"			94,904,562.44

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

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance January 1, 2014	2014 Budget Revenue Realized	Received	Adjusts/Canceled	Balance Dec. 31, 2014
NJ DOT Livable Comm East State St	100,000.00				100,000.00
Transportation Trust	12,345.00				12,345.00
Transportation Fund	150,000.00				150,000.00
NJ DOT Speed Humps	1,879.49				1,879.49
Klockner Road	14,070.38				14,070.38
Neighborhood Revitalization	56,671.57				56,671.57
County South Broad Street	83,000.00				83,000.00
Local Preparedness	100,000.00				100,000.00
Smart Future Grant	25,000.00				25,000.00
NJ DOT 2014 Municipal Aid Speed Humps	90,000.00				90,000.00
NJ Treasury Kuser mansion Restoration	40,000.00				40,000.00
College of NJ E. State St Corridor Revitalization	26,328.43				26,328.43
Wildlife Habitat Incentive Program	7,650.00				7,650.00
Klockner Rd FY07(St 33 to E. State Street)	1,555.56				1,555.56
NJ Health Officer Mini Grant	2,500.00				2,500.00
Paris Grant SFY10	16,625.00				16,625.00
CDBG Recovery Grant	0.01				0.01
Over Limit Under Arrest	600.00				600.00
Child Passenger Safety	3,100.00				3,100.00
Regional Trails	4,000.00				4,000.00
Justice Assistance Recovery	12,048.00				12,048.00
Subtotals this Sheet ONLY	747,373.44	0.00	0.00	0.00	747,373.44

Sheet 10

MUNICIPALITIES AND COUNTIES

FEDERAL AND STATE GRANTS RECEIVABLE (Cont'd)

[Extra Sheet]

Grant	Balance January 1, 2014	2014 Budget Revenue Realized	Received	Balance Dec. 31, 2014
Bullet proof Vest	16,087.50			16,087.50
Over Limit Under Arrest	600.00			600.00
Child Passenger Safety	2,200.00			2,200.00
Municipal Alliance	17,200.70			17,200.70
Recreational Trails Program	19,100.00			19,100.00
Justice Assistance Grant II	3,692.00			3,692.00
Justice Assistance Grant III	24,220.00		24,220.00	-
Roadway Imp Kloekner Rd	55,000.00		55,000.00	-
NJ Turnpike Phase II	574,887.06			574,887.06
2012 Sustainable Land Use Planning	2,500.00		2,500.00	-
Municipal Alliance	5,731.64		5,731.64	-
Safe Streets to Roads	200,000.00			200,000.00
Safe Routes to Schools	275,000.00			275,000.00
Green Communities	3,000.00			3,000.00
State DOT Whitehorse hamilton Sq Rd	249,500.00			249,500.00
NNL Turnpike Phase III	612,338.00			612,338.00
2014 Grants				-
Municipal Alliance 6 month		39,365.50	39,365.50	-
Drive Sober or Get Pulled Over		4,400.00	4,400.00	-
Sustainable Energy		5,000.00	5,000.00	-
Drunk Driving Enforcement		31,734.93	31,734.93	-
Subtotals this Sheet ONLY	2,061,056.90	80,500.43	167,952.07	1,973,605.26

Sheet 10a

[Extra sheet]

MUNICIPALITIES AND COUNTIES

FEDERAL AND STATE GRANTS RECEIVABLE (cont'd)

[Extra Sheet]

Grant	Balance January 1, 2014	2014 Budget Revenue Realized	Received	Balance Dec. 31, 2014
ANJEC Vernal Pool Cert Program	2,500.00	2,500.00	2,500.00	-
Municipal Alliance	78,832.00	21,907.22	21,907.22	56,924.78
Justice Assistance	19,317.00	19,317.00	19,317.00	19,317.00
Clean Communities	157,182.88	157,182.88	157,182.88	-
Emergency Management Assistance	10,000.00	10,000.00	10,000.00	-
NJDOT Roadway Improv South Olden	283,500.00	283,500.00		283,500.00
Alcohol Education and Rehab	11,638.78	11,638.78	11,638.78	-
Small Grants Program	5,000.00	5,000.00	5,000.00	-
Drunk Driving Enforcement	13,770.92	13,770.92	13,770.92	-
Clicket or Ticket	4,000.00	4,000.00	4,000.00	-
State Body Armor Replacement	14,755.38	14,755.38	14,755.38	-
Bulletproof Vest Program	19,134.91	19,134.91	139,428.38	19,134.91
Recycling Tonnage		139,428.38	139,428.38	-
Totals, including "Extra" Sheets	2,808,430.34	839,560.68	548,135.63	3,099,855.39
			0.00	0.00

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

Grant	Balance January 1, 2014	Transferred from 2014 Budget Appropriations By 40A:4-87	Transferred from Encumbrances 12/31/13	Expended	Encumbered 12/31/14	Balance Dec. 31, 2014	January 1, 2014	
							Budget	Appropriation
Parking Adjudication	330.00							
NJ DOT Livable	100,000.00							
NJ DOT Livable Comm Anchor Thread Park	-	8,347.00	8,347.00		8,347.00			
NJ DOT Quakerbridge & Young Rd	22,295.00							
DOT Speed Bumps Pilot Program	90,000.00							
DOT Safe Streets to Schools	150,000.00							
Klockner Rd	15,625.94							
Local Preparedness	87,276.83							
Smart Grant	25,000.00							
Enhanced 911 General Assistance		45,645.58	45,645.58					
Wildlife Habitat Incentive Program	7,650.00							
Alcohol Education and Rehab	204.46							
Public Health Priority		29,117.00	29,117.00					
Emergency Management Assistance	1,463.23							
Alcohol Education and Rehab	8,627.25							
NJ Health Officer Mini Grant	2,500.00							
Energy Efficiency and Conservation ARRA	21,000.01		115,131.41		136,131.42			
Municipal Alliance	1,845.92		384.16		384.16			
NJ Forestry Service Stimulus ARRA	7,000.00							
Alcohol Education and Rehab	2,103.79				1,500.00			
Over Limit Under Arrest	600.00							
Subtotals this Sheet ONLY	543,522.43	0.00	198,625.15		183,277.00			
		0.00			37,848.16			
						0.00		
								521,022.42

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

Grant	Balance January 1, 2014	Transferred from 2014		Transferred from Encumbrances 12/31/13	Expended	Encumbered 12/31/14	Balance Dec. 31, 2014
		Budget Appropriations	Budget				
OEM Exercise Management Program	9,547.69						
Hepatitis B Inoculation	1,400.00						
Safe and Secure Communities	55,415.00						
Regional Fugitive Task Force	12,000.00						
Child Passenger Safety	3,100.00						
Safe and Secure Communities	4,585.00						
HINI Corrective Actions Grant	0.89						
2010 Smart Growth Planning Grant	500.00						
FFY2011 Emergency Mgt Perf Grant	5,000.00						
Municipal Alliance	1,255.96						
Regional Trails	4,000.00						
Drunk Driving Enforcement	6,890.32			219.90	226.85		
Justice Assistance Recovery	12,444.80						
Alcohol Education and Rehab	12,351.05						
Recycling Tonnage	51.42			135,722.87	135,774.29		
Child Passenger Safety	2,200.00						
Municipal Alliance	456.64						
Safe and Secure Communities	55,415.00						
Emergency Management Performance	5,000.00						
Recreational Trails Program	19,100.00				11,411.52	675.49	
Recycling Tonnage	9.34						
Subtotals this Sheet ONLY	210,723.11	0.00	0.00	135,942.77	147,412.66	675.49	0.00

Sheet 11a

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

[Extra Sheet]

Grant	Balance January 1, 2014	Transferred from 2014		Expended from 12/31/13	Expended 12/31/14	Encumbered 12/31/14	Balance Dec. 31, 2014
		Budget Appropriations	Appropriation By 40A:4-87				
Justice Assistance I	18,799.00						18,799.00
Alcohol Education and Rehab	11,548.09						11,548.09
Turnpike Phase II	288,165.00		139,225.00	58,763.00	115,295.00		253,332.00
Recycling Tonnage	127,490.79			20,235.08	350.00		106,905.71
Drive Sober or Get Pulled Over	4,400.00						4,400.00
Body Armor	87.16						87.16
2012 Sustainable Land Use Planning	2,500.00						2,500.00
Municipal Alliance	14,534.20		4,224.55	17,995.59	76.00		687.16
Safe Streets to Transit	200,000.00						200,000.00
Safe Routes to Schools	275,000.00						275,000.00
Green Communities			3,000.00		3,000.00		-
Drive Sober Get Pulled Over	4,400.00						4,400.00
Clean Communities	58,833.79			37,378.03	95,031.24	1,180.58	-
State DOT Whitehorse Hamilton Sq	249,500.00						249,500.00
Click it or Ticket	4,000.00						4,000.00
NNL Turnpike Phase III	612,338.00			75,669.40	288,682.70		247,985.90
Alcohol Education and Rehab	12,613.15						12,613.15
Drunk Driving Enforcement	16,609.52			5,900.60	351.00		10,357.92
Recycling Tonnage	134,252.79			2,133.40			132,119.39
State Body Armor	19,793.90			19,583.70			210.20
Subtotals this Sheet ONLY	2,054,865.39	0.00	183,827.58	295,312.01	408,935.28	0.00	1,534,445.68

Sheet 11b

[Extra Sheet]

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

[Extra Sheet]

Grant	January 1, 2014 Balance	Transferred from 2014 Budget Appropriations		Transferred from Encumbrances 12/31/13	Expended	Encumbered 12/31/14	Dec. 31, 2014 Balance
		Budget	Appropriation By 40A:4-87				
2014 Grants:							
Municipal Alliance 6 month		4,400.00	49,180.00	48,122.89	84.00		973.11
Drive Sober Get Pulled Over		4,400.00					4,400.00
Sustainable Energy		5,000.00					5,000.00
Drunk Driving Enforcement		31,734.93					31,734.93
ANJEC Vernal Pool Cert		2,500.00					2,500.00
Municipal Alliance		98,540.00		26,415.92	4,684.19		67,439.89
Justice Assistance			19,317.00	19,317.00			-
Clean Communities			157,182.88	60,890.19	23,532.37		72,760.32
Emergency management Assistance			10,000.00				10,000.00
NJDOT Roadway Imp South Olden			283,500.00				283,500.00
Alcohol Education and Rehab			11,638.78				11,638.78
Small Grants Program			5,000.00				5,000.00
Drunk Driving Enforcement			13,770.92				13,770.92
Click it or Ticket			4,000.00				4,000.00
State Body Armor Replacement			14,755.38	6,100.80			8,654.58
Bulletproof Vest Program			19,134.91	1,525.20			17,609.71
Recycling Tonnage			139,428.38				139,428.38
Totals, including "Extra" Sheets	2,809,110.93	142,174.93	726,908.25	518,395.50	788,373.67	475,759.49	2,932,456.45
							0.00
							-
							-
							-

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable #		
85001-00	xxxxxxxxxxx	(477,742.50)
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	xxxxxxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxxxxxx	-
Levy Calendar Year 2014	xxxxxxxxxxx	102,495,636.00
Paid		
Balance December 31, 2014	102,118,571.00	xxxxxxxxxxx
School Tax Payable #		
85003-00	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	(100,677.50)	xxxxxxxxxxx
85004-00	-	xxxxxxxxxxx
Balance December 31, 2014	102,017,893.50	102,017,893.50

*Not including Type 1 school debt service, emergency authorizations-schools, transfer to

#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxxx	
2014 Levy	xxxxxxxxxxx	-
Interest Earned	xxxxxxxxxxx	-
Expended	-	xxxxxxxxxxx
Balance December 31, 2014	-	xxxxxxxxxxx
	0.00	0.00

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

THIS SECTION NOT APPLICABLE	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	XXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	-
Levy Calendar Year 2014	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

REGIONAL HIGH SCHOOL TAX

THIS SECTION NOT APPLICABLE	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	XXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	-
Levy Calendar Year 2014	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxxxx	xxxxxxxxxxxx
County Taxes	80003-01 xxxxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02 xxxxxxxxxxxx	189,536.45
2014 Levy:		-
General County	80003-03 xxxxxxxxxxxx	50,556,320.37
County Library	80003-04 xxxxxxxxxxxx	-
County Health	xxxxxxxxxxxx	-
County Open Space Preservation	xxxxxxxxxxxx	2,117,033.94
Due County for Added and Omitted Taxes	80003-05 xxxxxxxxxxxx	122,160.88
		-
Paid		
Balance December 31, 2014	52,862,890.76	xxxxxxxxxxxx
County Taxes	xxxxxxxxxxxx	xxxxxxxxxxxx
Due County for Added & Omitted Taxes	-	xxxxxxxxxxxx
	122,160.88	xxxxxxxxxxxx
	52,985,051.64	52,985,051.64

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2014	80003-06 xxxxxxxxxxxx	
2014 Levy (List Each Type of District Tax Separately - see Footnote)		xxxxxxxxxxxx
Fire -	81108-00 21,662,025.03	xxxxxxxxxxxx
Sewer -	81111-00 -	xxxxxxxxxxxx
Water -	81112-00	xxxxxxxxxxxx
Garbage -	81109-00 -	xxxxxxxxxxxx
Open Space -	81105-00 -	xxxxxxxxxxxx
Open Space -	81105-00 -	xxxxxxxxxxxx
Open Space -	81105-00 -	xxxxxxxxxxxx
Total 2014 Levy	80003-07 xxxxxxxxxxxx	21,662,025.03
Paid		
Balance December 31, 2014	80003-08 21,662,025.03	xxxxxxxxxxxx
	80003-09 -	-
	21,662,025.03	21,662,025.03

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

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

SHEET NOT APPLICABLE		Debit	Credit
Balance January 1, 2014	80004-01	XXXXXXXXXXXX	
State Library Aid Received in 2014	80004-02	XXXXXXXXXXXX	
Expended	80004-09		XXXXXXXXXXXX
Balance December 31, 2014	80004-10	-	-
		0.00	0.00

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

Balance January 1, 2014	80004-03	XXXXXXXXXXXX	
State Library Aid Received in 2014	80004-04	XXXXXXXXXXXX	
Expended	80004-11		XXXXXXXXXXXX
Balance December 31, 2014	80004-12	-	-
		0.00	0.00

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

Balance January 1, 2014	80004-05	XXXXXXXXXXXX	
State Library Aid Received in 2014	80004-06	XXXXXXXXXXXX	
Expended	80004-13		XXXXXXXXXXXX
Balance December 31, 2014	80004-14	-	-
		0.00	0.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2014	80004-07	XXXXXXXXXXXX	
State Library Aid Received in 2014	80004-08	XXXXXXXXXXXX	
Expended	80004-15		XXXXXXXXXXXX
Balance December 31, 2014	80004-16	-	-
		0.00	0.00

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	2,400,000.00	2,400,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Adopted Budget	27,351,135.04	28,432,088.00	1,080,952.96
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
Totals from Sheet 17a	717,093.75	717,093.75	-
			-
Total Miscellaneous Revenue Anticipated	28,068,228.79	29,149,181.75	1,080,952.96
Receipts from Delinquent Taxes	437,740.57	430,079.28	(7,661.29)
			-
Amount to be Raised by Taxation:	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx
(a) Local Tax for Municipal Purposes	63,147,753.31	xxxxxxxxxxx	xxxxxxxxxxx
(b) Addition to Local District School Tax		xxxxxxxxxxx	xxxxxxxxxxx
(c) Minimum Library Tax	2,807,616.05	xxxxxxxxxxx	xxxxxxxxxxx
Total Amount to be Raised by Taxation	65,955,369.36	66,895,029.92	939,660.56
	96,861,338.72	98,874,290.95	2,012,952.23

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	xxxxxxxxxxx	242,947,965.74
Amount to be Raised by Taxation	xxxxxxxxxxx	xxxxxxxxxxx
Local District School Tax	102,495,636.00	xxxxxxxxxxx
Regional School Tax	-	xxxxxxxxxxx
Regional High School Tax	-	xxxxxxxxxxx
County Taxes	52,673,354.31	xxxxxxxxxxx
Due County for Added and Omitted Taxes	122,160.88	xxxxxxxxxxx
Special District Taxes	21,662,025.03	xxxxxxxxxxx
Municipal Open Space Tax	-	xxxxxxxxxxx
Reserve for Uncollected Taxes	xxxxxxxxxxx	900,240.40
Deficit in Required Collection of Current Taxes (or)	xxxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	66,895,029.92	xxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	-	xxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	xxxxxxxxxxx	-
*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.		
	243,848,206.14	243,848,206.14

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	96,144,244.97
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	717,093.75
Appropriated for 2014 (Budget Statement Item 9)	80012-03	96,861,338.72
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item9)	80012-04	2,200,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05	99,061,338.72
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	99,061,338.72
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	92,755,905.57
Paid or Charged - Reserve for Uncollected Taxes	80012-09	900,240.40
Reserved	80012-10	5,374,492.39
Total Expenditures	80012-11	99,030,638.36
Unexpended Balances Canceled (see footnote)	80012-12	30,700.36

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

RESULTS OF 2014 OPERATION**CURRENT FUND**

	Debit	Credit
Excess of anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated 80013-01	XXXXXXXXXX	1,080,952.96
Delinquent Tax Collections 80013-02	XXXXXXXXXX	-
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	939,660.56
Unexpended Balances of 2014 Budget Appropriations 80013-04	XXXXXXXXXX	30,700.36
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	797,854.93
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property 81120-	XXXXXXXXXX	-
Sale of Municipal Assets	XXXXXXXXXX	-
Unexpended Balances of 2013 Appropriation Reserves 80013-05	XXXXXXXXXX	1,783,382.53
Prior Years Interfunds Returned in 2014 80013-06	XXXXXXXXXX	66,986.38
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2014 80013-07	-	XXXXXXXXXX
Balance December 31, 2014 80013-08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-09	-	XXXXXXXXXX
Delinquent Tax Collections 80013-10	7,661.29	XXXXXXXXXX
Required Collection of Current Taxes 80013-11	-	XXXXXXXXXX
Interfund Advances Originating in 2014 80013-12	-	XXXXXXXXXX
Disbursements from Special Emergency-Revaluation	243,574.00	XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21) 80013-14	4,448,302.43	XXXXXXXXXX
	4,699,537.72	4,699,537.72

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
Hotel Fees	125,157.33
Copy Fees	3,571.76
Rentals	6,600.00
Recycling	4,655.84
Ecological Facility Lease Payments	95,000.04
NSF Bad Check Fees	1,800.00
Tax Office	149,628.68
Other	183,859.32
Restitution	4,971.09
Plans Specifications	3,385.00
Golf Center	116,188.00
Various Festival Fees	6,435.00
Sayen House & Gardens	86,868.87
Kuser, Bromley, and Misc Festivals	9,734.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 797,854.93

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2014 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>221,356,952.56</u>
	82113-00	\$	<u>-</u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>21,662,025.00</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>-</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	<u>513,355.84</u>
5a. Subtotal 2014 Levy	\$	<u>243,532,333.40</u>	
5b. Reductions due to tax appeals**	\$	<u>-</u>	
5c. Total 2014 Tax Levy	82106-00	\$	<u>243,532,333.40</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>251,047.70</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>-</u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>216,347.22</u>
9. Discount Allowed	82110-00	\$	<u>-</u>
10. Collected in Cash: In 2013	82121-00	\$	<u>954,785.84</u>
In 2014 *	82122-00	\$	<u>240,714,235.80</u>
Homestead Benefit Credit	82124-00	\$	<u>-</u>
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>1,278,944.10</u>
Total To Line 14	82111-00	\$	<u>242,947,965.74</u>
11. Total Credits		\$	<u>243,415,360.66</u>
12. Amount Outstanding December 31, 2014	83120-00	\$	<u>116,972.74</u>
13. Percentage of Cash Collections to Total 2014 Levy (Item 10 divided by Item 5c) is:			Note A <u>99.76%</u> 82112-00

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here & complete Sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>242,947,965.74</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>-</u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>242,947,965.74</u>

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

Where Item 5 shows 1,500,000.00, and Item 10 shows 1,049,977.50, the percentage represented by the cash collections would be 1,049,977.50 ÷ 1,500,000, or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

* Include overpayments applied as part of 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. (N.J.S.A. 40A:4-41)

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2014

Utilized 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)	\$ 242,947,965.74
<i>LESS</i> : Proceeds from Accelerated Tax Sale	-
NET Cash Collected	\$ 242,947,965.74
Line 5c (Sheet 22) Total 2014 Tax Levy	\$ 243,532,333.40
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.76%

Tax Levy Sale section is NOT APPLICABLE

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$ N/A
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	-
NET Cash Collected	\$ N/A
Line 5c (Sheet 22) Total 2014 Tax Levy	\$ N/A
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	N/A %

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

	Debit	Credit
1. Balance January 1, 2014	xxxxxxxxxxxx	xxxxxxxxxxxx
Due From State of New Jersey	10,300.00	xxxxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	1,172,000.00	xxxxxxxxxxxx
3. Veterans Deductions Per Tax Billings		xxxxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	106,944.10	xxxxxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxxxx	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	xxxxxxxxxxxx	189,822.08
9. Received in Cash from State	xxxxxxxxxxxx	991,755.32
10.		
11.		
12. Balance December 31, 2014	xxxxxxxxxxxx	xxxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxxx	107,666.70
Due To State of New Jersey	-	xxxxxxxxxxxx
	1,289,244.10	1,289,244.10

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

Line 2	<u>1,172,000.00</u>
Line 3	<u>0.00</u>
Line 4	<u>106,944.10</u>
Sub-Total	<u>1,278,944.10</u>
Less: Line 7	<u>0.00</u>
To Item 10, Sheet 22	<u><u>1,278,944.10</u></u>

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

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXX	-
Taxes Pending Appeal	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXX	-
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)	-	XXXXXXXXXXXX
	-	XXXXXXXXXXXX
Balance December 31, 2014	-	XXXXXXXXXXXX
Taxes Pending Appeal *	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
	0.00	0.00

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

Signature of Tax Collector

License #

Date

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

	YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement Item 8(L)(Exclusive of Reserve for Uncollected Taxes)	80015-	XXXXXXXXXX
Actual	80016-	
Estimate **	80017-	XXXXXXXXXX
3. Regional School District Tax -	80025-	
Actual	80026-	XXXXXXXXXX
Estimate *	80018-	
4. Regional High School Tax - School Budget	80019-	XXXXXXXXXX
Actual	80020-	
Estimate *	80021-	XXXXXXXXXX
6. Special District Tax	80022-	
Estimate *	80023-	XXXXXXXXXX
7. Municipal Open Space Tax	80027-	
Estimate *	80028-	XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	0.00
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5)	80024-02	
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	0.00
11. Amount of Item 10 Divided by [820034-04] 0.00% Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	0.00
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)	0.00	
Regional School District Tax (Amount Shown on Line 3 Above)	0.00	
Regional High School Tax (Amount Shown on Line 4 Above)	0.00	
County Tax (Amount Shown on Line 5 Above)	0.00	
Special District Tax (Amount Shown on Line 6 Above)	0.00	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	0.00	
Tax in Local Municipal Budget	0.00	
Total Amount (see Line 11)	0.00	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8(M) (Item 11, Less Item 10)	80024-06	0.00
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations		0.00
Item 12 - Appropriation: Reserve for Uncollected Taxes		0.00
Sub-Total		0.00
Less: Item 9 - Total Anticipated Revenues		0.00
Amount to be Raised by Taxation in Municipal Budget	80024-07	0.00

* Must not be stated in an amount less than "actual" Tax of year 2014

** May not be stated in an amount less than proposed budget submitted by the Local I of Education to the Commissioner of Edu on January 15, 2015 (Chap. 136, P.L. 197, Consideration must be given to calendar y calculation

Note:

The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2014			2,227,361.23	xxxxxxxxxxxx
A. Taxes	83102-00	532,326.85	xxxxxxxxxxxx	xxxxxxxxxxxx
B. Tax Title Liens	83103-00	1,695,034.38	xxxxxxxxxxxx	xxxxxxxxxxxx
2. Canceled:			xxxxxxxxxxxx	xxxxxxxxxxxx
A. Taxes	83105-00		xxxxxxxxxxxx	102,792.93
B. Tax Title Liens	83106-00		xxxxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxxxxxx	xxxxxxxxxxxx
A. Taxes	83108-00		xxxxxxxxxxxx	
B. Tax Title Liens	83109-00		xxxxxxxxxxxx	
4. Added Taxes	83110-00		18,076.10	xxxxxxxxxxxx
5. Added Tax Title Liens	83111-00			xxxxxxxxxxxx
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			xxxxxxxxxxxx	xxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens	83104-00		xxxxxxxxxxxx	(1) 11,206.24
B. Tax Title Liens - Transfer from Taxes	83107-00		(1) 11,206.24	xxxxxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxxxx	2,142,644.40
8. Totals			2,256,643.57	2,256,643.57
9. Balance Brought Down			2,142,644.40	xxxxxxxxxxxx
10. Collected:			xxxxxxxxxxxx	430,079.28
A. Taxes	83116-00	48,274.38	xxxxxxxxxxxx	xxxxxxxxxxxx
B. Tax Title Liens	83117-00	381,804.90	xxxxxxxxxxxx	xxxxxxxxxxxx
11. Interests and Costs - 2014 Tax Sale	83118-00			xxxxxxxxxxxx
12. 2014 Taxes Transferred to Liens	83119-00		252,762.82	xxxxxxxxxxxx
13. 2014 Taxes	83123-00		116,972.74	xxxxxxxxxxxx
14. Balance December 31, 2014			xxxxxxxxxxxx	2,082,300.68
A. Taxes	83121-00	505,102.14	xxxxxxxxxxxx	xxxxxxxxxxxx
B. Tax Title Liens	83122-00	1,577,198.54	xxxxxxxxxxxx	xxxxxxxxxxxx
15. Totals			2,512,379.96	2,512,379.96

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No.9) is 20.07%17. Item No. 14 multiplied by percentage shown above is \$ 417,966.87 and represents the maximum amount that may be anticipated in 2015. ~~831,255.00~~

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

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

	<u>Amount</u>		<u>Balance</u>
<u>Caused By</u>	<u>Dec. 31, 2013</u>	<u>Amount in</u>	<u>as at</u>
	<u>per Audit</u>	<u>2014</u>	<u>from</u>
	<u>Report</u>	<u>Budget</u>	<u>2014</u>
			<u>Dec. 31, 2014</u>
1. Emergency Authorization - Municipal *	\$	\$	\$
2. Emergency Authorization - Schools	\$	\$	\$
3. Special Emergency-Reval	\$	\$ 2,200,000.00	\$ 2,200,000.00
4. _____	\$	\$	\$
5. _____	\$	\$	\$
6. _____	\$	\$	\$
7. _____	\$	\$	\$
8. _____	\$	\$	\$
9. _____	\$	\$	\$
10. _____	\$	\$	\$
11. _____	\$	\$	\$

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

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN
FUNDED OF REFUNDED UNDER N.J.S. 40A:2-3 PR N.J.S. 40A:2-51
NONE

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____
6.	_____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NONE

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u>
					<u>in Budget of</u>
					<u>YEAR 2015</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____
5.	_____	_____	_____	\$ _____	_____

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

(COUNTY)(MUNICIPAL) Green Trust LOAN

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxxxxxx	407,937.06	
Issued	80033-02	xxxxxxxxxxx		
Paid	80033-03	44,489.02	xxxxxxxxxxx	
Outstanding, December 31, 2014	80033-04	363,448.04	xxxxxxxxxxx	
		407,937.06	407,937.06	
2015 Loan Maturities			80033-05	\$ 45,383.24
2015 Interest on Loans			80033-06	\$ 7,043.17
Total 2015 Debt Service for	Loan		80033-13	\$ 52,426.41

NJEIT LOAN

Outstanding January 1, 2014	80033-07	xxxxxxxxxxx	3,525,083.23	
Issued	80033-08	xxxxxxxxxxx		
Paid	80033-09	280,702.72	xxxxxxxxxxx	
Outstanding, December 31, 2014	80033-10	3,244,380.51	xxxxxxxxxxx	
		3,525,083.23	3,525,083.23	
2015 Loan Maturities			80033-11	\$ 274,290.73
2015 Interest on Loans			80033-12	\$ 41,512.50
Total 2015 Debt Service for	Loan		80033-13	\$ 315,803.23

LIST OF LOANS ISSUED DURING 2014

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

80033-14 80033-15

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

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

LIST OF BONDS ISSUED DURING 2014

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

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	\$ -	\$ -
2. Special Emergency Notes	\$ 2,200,000.00	\$ 17,294.44
3. Tax Anticipation Notes	\$ -	\$ -
4. Interest on Unpaid State and County Taxes	\$ -	\$ -
5.	\$ -	\$ -
6.	\$ -	\$ -
7.	\$ -	\$ -

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Interest Computed to (Insert Date)	2015 Budget Requirement		Rate of Interest	Date of Maturity	Amount of Note Outstanding Dec. 31, 2014	Original Date of Issue *	Original Amount Issued	Title or Purpose of Issue
	For Interest	For Principal						
06/11/15	56,682.39		0.180%	06/11/15	7,578,704.00	11/20/12	7,578,704.00	1. 10-032 Various Capital Improvements
06/11/15	53,288.72		0.180%	06/11/15	7,124,954.00	11/20/12	7,124,954.00	2. 11-017 Various Capital Improvements
06/11/15	63,478.47		0.180%	06/11/15	8,075,000.00	06/12/14	8,075,000.00	3. 12-031 Various Capital Improvements
06/11/15	56,010.42		0.180%	06/11/15	7,125,000.00	06/12/14	7,125,000.00	4. 13-046 Various Capital Improvements
06/11/15	60,491.25		0.180%	06/11/15	7,695,000.00	06/12/14	7,695,000.00	5. 14-031 Various Capital Improvements
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
TOTALS					37,598,658.00		37,598,658.00	

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.

80051-01

80051-02

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

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

All notes with an original date of issue of 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.

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	Totals	
																Original Amount Issued	
Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement	For Interest **	For Principal										Interest on Assessment Notes	
																	XXXXXXXXXXXX

80051-01 80051-02

MEMO: *See Sheet 33 for clarification of "Original Date of Issue" submitted with statement.

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

(Do not crowd - add additional sheets)

NOT APPLICABLE

Sheet 34 NOT APPLICABLE

NOT APPLICABLE

Sheet 34

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

2015 Budget Requirement		Amount of Lease Obligation Outstanding Dec. 31, 2014	Purpose
For Interest/Fees	For Principal		
			1.
			2.
			3.
			4.
			5.
			6.
			7.
			8.
			9.
			10.
			11.
			12.
			13.
			14.
			15.
			16.
			17.
			Totals

NOT APPLICABLE

80051-01 80051-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS		Specify each authorization by purpose. Do not merely designate by a code number.		Code No Purpose	
2014 Authorizations	Transferred Fr Encumbrances 12/31/13	Expended	Balance January 1, 2014		2014 Authorizations
			Funded	Unfunded	
2014 Authorizations	Transferred Fr Encumbrances 12/31/13	Expended	Encumbered 12/31/14	Funded	Unfunded
5129				6,413.60	-
Various Capital Improvements					
5135				15,894.72	1,389.00
Various Capital Improvements					
5137				455.93	-
Various Capital Improvements					
02-012				218.00	-
Various Capital Improvements					
04-037				42,601.61	63.00
Various Capital Improvements					
05-002				51,057.23	-
Braghelli Tract Purchase					
05-049				105,818.81	2,268.81
Various Capital Improvements					
07-009				525.06	-
Reconstruct of Various Roads					
07-020				39,725.82	-
Various Capital Improvements					
08-004				35.73	-
Various Capital Improvements					
08-065				126,714.06	-
Various Capital Improvements					
09-004				607,130.33	-
Various Capital Improvements					
09-031				1,787,731.99	-
Various Capital Improvements					
10-032				3,355,838.89	2,787,172.75
Various Capital Improvements					
11-016				466,002.14	0.14
Animal Shelter					
11-017				3,959,857.52	3,744,752.69
Various Capital Improvements					
12-032				5,700,000.00	5,700,000.00
Open Space Acquisitions					
13-046				5,872,050.95	2,478,698.93
Various Capital Improvements					
14-031				8,100,000.00	6,785,292.20
Various Capital Improvements					
11-017				2,450,330.53	2,489,320.89
Various Capital Improvements					
04-036				183,113.56	-
Special Assessment					
Totals				1,321,806.58	24,040,015.64

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

**GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2014**

	Debit	Credit
Balance January 1, 2014	80029-01 XXXXXXXXXXXX	2,472.97
Premium on Sale of Bonds	XXXXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02	XXXXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03	XXXXXXXXXXXX
Balance December 31, 2014	80029-04 2,472.97	XXXXXXXXXXXX 2,472.97

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2014

\$ -

2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A)

\$ -

3. Amount of Bonds Issued Under Item 1
Maturing in 2015

\$ -

4. Amount of Interest on Bonds with a
Covenant - 2015 Requirement

\$ -

5. Total of 3 and 4 - Gross Appropriation

\$ -

6. Less Amount of Special Trust Fund to be Used

\$ -

7. Net Appropriation Required

\$ -

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

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

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

**MUNICIPALITIES ONLY
IMPORTANT !**

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

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

- A.
- | | |
|---|-------------------|
| 1. Total Tax Levy for the Year 2014 was | \$ 243,532,333.40 |
| 2. Amount of Item 1 Collected in 2014 (*) | \$ 242,947,965.74 |
| 3. Seventy (70) percent of Item 1 | \$ 170,472,633.38 |
- (*) Including prepayments and overpayment applied.

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2014 ?
 Answer YES or NO NO
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2014 ?
 Answer YES or NO _____ If answer is "NO" give details
-
-
-

- NOTE: If answer to Item B1 is YES, then Item B2 must be answered**
- C. Does the appropriation required to be included in the 2015 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended ? Answer YES or NO: NO

- D.
1. Cash Deficit 2013 \$ _____
2. 4% of 2013 Tax Levy for all purposes:
 Levy -- \$ _____ = \$ _____
3. Cash Deficit 2014 \$ _____
4. 4% of 2014 Tax Levy for all purposes:
 Levy -- \$ 243,532,333.40 = \$ 9,741,293.34

E.

<u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ _____
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

<u>Pages</u> <u>numbered</u>	<u>Name of Utility</u>	<u>Abbreviated Name / Comment</u>
41 - 54	Water Utility	
55 - 68	Second	

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.

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEGDED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS				Assessments and Liens	Operating Budget	Disbursements	Balance Dec. 31, 2014
		Assessment Serial Bond Issue:	Assessment Bond Anticipation Note Issues:	Other Liabilities	Trust Surplus				
Assessment Serial Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities									
Trust Surplus	467.10								467.10
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Totals	467.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	467.10

**SCHEDULE OF
WATER UTILITY BUDGET - 2014
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	700,000.00	700,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			-
Rents 91303-	14,902,390.04	15,239,727.84	337,337.80
Fire Hydrant Service 91304-			-
Miscellaneous 91305-	300,000.00	367,426.59	67,426.59
Sewer Connection	800,000.00	902,569.38	102,569.38
			-
			-
			-
			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
			-
			-
Subtotal	16,702,390.04	17,209,723.81	507,333.77
Deficit (General Budget) ** 91306-		-	-
91307-	16,702,390.04	17,209,723.81	507,333.77

** 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 45

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	16,702,390.04
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	16,702,390.04
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	16,702,390.04
Deduct Expenditures:	
Paid or Charged	15,939,285.73
Reserved	763,103.99
Surplus (General Budget)**	-
Total Expenditures	16,702,389.72
Unexpended Balance Canceled (See Footnote)	0.32

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2014 OPERATION WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 WATER Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxxxxx
Budget Revenue (Not Including "Deficit (General Budget)")	507,333.77
Miscellaneous Revenue Not Anticipated	
2013 Appropriation Reserves Canceled *	
2013 Debt Service Lapsed	0.32
2013 Appropriation Reserves Lapsed	348,735.63
Total Revenue Realized	856,069.72
Expenditures:	xxxxxxxxxxxx
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxxx
Paid or Charged	
Reserved	
Expended Without Appropriation	
Cash Refund of Prior Year's Revenue	
Overexpenditure of Appropriation Reserves	
Total Expenditures	-
Less: Deferred Charges Included In Above "Total Expenditures"	
Total Expenditures - As Adjusted	-
Excess	856,069.72
Budget Appropriation - Surplus (General Budget) **	-
Remainder = Balance of "Results of 2014 Operations" ("Excess in Operations" - Sheet 46)	856,069.72
Deficit	-
Anticipated Revenue - Deficit (General Budget) **	-
Remainder = Balance of "Results of 2014 Operations" ("Operating Deficit - to Trial Balance" - Sheet 46)	-

SECTION 2:**SECTION 2 NOT APPLICABLE**

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

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

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

**RESULTS OF 2014 OPERATIONS
WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxx	507,333.77
Unexpended Balances of Appropriations	xxxxxxxxxxxx	0.32
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxx	-
Unexpended Balances of 2013 Appropriation Reserves *	xxxxxxxxxxxx	348,735.63
Deficit in Anticipated Revenue		xxxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxxx	-
Excess in Operations - to Operating Surplus	856,069.72	xxxxxxxxxxxx
* See restrictions in amount on Sheet 45, SECTION 2	856,069.72	856,069.72

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxxxx	2,944,600.42
Excess in Results of 2014 Operations	xxxxxxxxxxxx	856,069.72
Amount Appropriated in 2014 Budget-Cash	700,000.00	xxxxxxxxxxxx
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxxx
Balance December 31, 2014	3,100,670.14	xxxxxxxxxxxx
	3,800,670.14	3,800,670.14

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

Cash	8,057,855.64
Investments	
Interfund Accounts Receivable	
Subtotal	8,057,855.64
Deduct Cash Liabilities Marked with "C" on Trial Balance	5,067,185.50
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	2,990,670.14
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	110,000.00
Operating Deficit #	
Total Other Assets	110,000.00
	3,100,670.14

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

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

**SCHEDULE OF WATER UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2013	\$ <u>39,098.25</u>
Increased by:	
Water Rents Levied	\$ <u>15,212,396.69</u>
Decreased by:	
Collections	\$ <u>15,205,195.71</u>
Overpayments applied	\$ <u>-</u>
Transfer to Water Liens	\$ <u>18,640.60</u>
Other	\$ <u>-</u>
Total	\$ <u>15,223,836.31</u>
Balance December 31, 2014	\$ <u>27,658.63</u>

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2013	\$ <u>99,011.69</u>
Increased by:	
Transfers from Accounts Receivable	\$ <u>18,640.60</u>
Penalties and Costs	\$ <u>-</u>
Other	\$ <u>-</u>
Total	\$ <u>18,640.60</u>
Decreased by:	
Collections	\$ <u>27,240.85</u>
Other	\$ <u>999.53</u>
Total	\$ <u>28,240.38</u>
Balance December 31, 2014	\$ <u>89,411.91</u>

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER UTILITY FUND

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

	Amount		Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
	Caused By	Dec. 31, 2013 per Audit Report			
1. Emergency Authorization - *	\$	\$	\$	\$	\$
2. <u>Overexpenditure Approp '13 at</u>	\$	110,000.00	\$	\$	110,000.00
3. _____	\$	\$	\$	\$	-
4. _____	\$	\$	\$	\$	-
5. _____	\$	\$	\$	\$	-
6. _____	\$	\$	\$	\$	-
7. _____	\$	\$	\$	\$	-
8. _____	\$	\$	\$	\$	-
9. _____	\$	\$	\$	\$	-
10. _____	\$	\$	\$	\$	-

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

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

NONE

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NONE

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2015</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

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

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	xxxxxxxxxxx		
Issued	xxxxxxxxxxx		
Paid		xxxxxxxxxxx	
Outstanding December 31, 2014	-	xxxxxxxxxxx	
2015 Bond Maturities - Assessment Bonds			\$ -
2015 Interest on Bonds *			\$ -

**NOT
APPLICABLE**

WATER UTILITY CAPITAL BONDS

Outstanding January 1, 2014	xxxxxxxxxxx	27,642,000.00	
Issued	xxxxxxxxxxx	16,987,000.00	
Paid	1,898,000.00	xxxxxxxxxxx	
Outstanding December 31, 2014	42,731,000.00	xxxxxxxxxxx	
	44,629,000.00	44,629,000.00	
2015 Bond Maturities - Capital Bonds			\$ 2,183,000.00
2015 Interest on Bonds *		\$ 1,741,868.50	

INTEREST ON BONDS - WATER UTILITY BUDGET

2015 Interest on Bonds (* Items)	\$ 1,741,868.50
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$ 792,600.52
Subtotal	\$ 949,267.98
Add: Interest to be Accrued as of 12/31/2015	\$ 779,517.19
Required Appropriation 2015	\$ 1,728,785.17

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR WATER 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 Requirement	
						For Principal	For Interest **
1. 10-031 Various Capital Improvements	5,200,000.00	08/21/14	5,200,000.00	06/11/2015	0.180%	40,877.78	
2. 10-031 Various Capital Improvements	3,200,000.00	08/21/14	3,200,000.00	06/11/2015	0.230%	25,155.56	
3. 11-015 Various Capital Improvements	5,880,000.00	08/21/14	5,880,000.00	06/11/2015	0.180%	46,223.33	
4. 12-030 Various Capital Improvements	5,000,000.00	08/21/14	5,000,000.00	06/11/2015	0.180%	39,305.56	
5. 13-021 Various Capital Improvements	7,400,000.00	08/21/14	7,400,000.00	06/11/2015	0.180%	58,172.22	
6. 14-030 Various Capital Improvements	6,900,000.00	08/21/14	6,900,000.00	06/11/2015	0.180%	54,241.67	
7.							
8.							
9.							
10.							
11.							
12.							
Totals	33,580,000.00	xxxxxxx	33,580,000.00	xxxxxxx	xxxxxxx	263,976.12	

Sheet 50

Important: If there is more than one utility in the municipality, identify each note.
 Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
 * See Sheet 33 for clarification of "Original Date of Issue".
 All notes with an original date of issue of 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted.
 ** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - WATER UTILITY BUDGET	
2015 Interest on Notes	\$ 263,976.12
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$ 22,596.14
Subtotal	\$ 241,379.98
Add: Interest to be Accrued as of 12/31/2015	\$ 22,596.14
Required Appropriations - 2015	\$ 263,976.12

SCHEDULE OF WATER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
Totals	-	-	-

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER (UTILITY CAPITAL FUND)

IMPROVEMENTS		2014		Encumbrances 12/31/13	Expended	Encumbrances 12/31/14	Balance December 31, 2014	
Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2014	Authorizations				Funded	Unfunded
Code No	Purpose	Funded	Unfunded				Funded	Unfunded
6646	Imp to San Sewer System	2,300.00					2,300.00	-
6652	Various Capital Improvements	14,297.60					14,297.60	-
6667	Sewer Cap Imp	3,782.48					3,782.48	-
03-006	Wastewater Util Cap Program	88,750.83		1,522.75			88,750.83	-
04-038/04-044	Klockner Pump Station	110,235.80					110,235.80	-
04-038/04-044	Pond Run Pump Station	8,943.10					8,943.10	-
04-038/04-044	Pump Station Alarm Radio	185,089.24		5,700.00			185,089.24	-
04-038/04-044	Dewatering Facility Air Quality			58,000.00			58,000.00	-
04-038/04-044	RBC Main Effluent			10,630.00			10,630.00	-
04-038/04-044	Runyon Court Sewer	400.00					400.00	-
04-038/04-044	Support Sanitary Sewer	0.80					0.80	-
05-050	Equipment Control	689,326.61		18,023.42			99,985.97	-
05-050	Sewer & Road Imp	56,673.21		12,500.00			56,673.21	-
05-050	Utility Trucks	0.36					0.36	-
08-069	Various Capital Improvements			537,966.25			7,597.16	-
10-011	Various Capital Improvements	4,023,853.19		511,555.75			1,028,569.43	-
10-031	Various Capital Improvements	911,529.40		3,113,106.46				2,655,357.34
11-015	Various Capital Improvements	4,308,350.09		420,819.23				2,503,257.20
12-030	Various Capital Improvements	4,277,288.78		263,805.76				2,159,205.75
13-021	Various Capital Improvements	6,700,537.21		285,282.70				5,752,119.69
14-030	Various Capital Improvements							6,682,337.69
Totals	70000-	1,159,800.03	20,221,558.67	6,900,000.00	5,238,912.32	7,464,814.91	4,696,552.46	1,606,625.98
				6,900,000.00			95,705.00	

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

AFS - CY 2014 : Township of Our, Our County [9999]

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

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXX	192,775.00
Received from 2014 Budget Appropriations *	XXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXX	XXXXXXXXXXXX
		XXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXX
		XXXXXXXXXXXX
Balance December 31, 2014	192,775.00	XXXXXXXXXXXX
	192,775.00	192,775.00

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

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXX	
Received from 2014 Budget Appropriations *	XXXXXXXXXXXX	
Received from 2014 Emergency Appropriations *	XXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXX
Balance December 31, 2014	-	XXXXXXXXXXXX
	-	-

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

**WATER 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
14-030 Various Sewer Capital Improvements	6,900,000.00	6,900,000.00		
Totals	6,900,000.00	6,900,000.00	-	-

**WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR 2014**

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxxx	706.38
Premium on Sale of Bonds	xxxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxx
Appropriated to 2014 Budget Revenue		xxxxxxxxxxx
Balance December 31, 2014	706.38	xxxxxxxxxxx
	706.38	706.38

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 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.	Trial Balance-Federal and State Funds
6 & 6b.	Trial Balance -Trust Funds / Schedule of Trust Fund Reserves
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8.	Trial Balance-Capital Fund
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18.	General Budget Appropriations
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20.	Schedule of Miscellaneous Revenues Not Anticipated
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25.	Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
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26.	Delinquent Taxes and Tax Title Liens
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