

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance, December 31, 2013	\$1,317,144.72	xxxxxxx
A. Taxes	xxxxxxx	xxxxxxx
83102-00	\$1,216,550.03	
B. Tax Title Liens	xxxxxxx	xxxxxxx
83103-00	100,594.69	
2. Canceled:	xxxxxxx	xxxxxxxxxxx
A. Taxes	xxxxxxx	\$5,370.82
83105-00		
B. Tax Title Liens	xxxxxxx	
83106-00		
3. Transferred to Foreclosed Tax Title Liens:	xxxxxxx	xxxxxxx
A. Taxes	xxxxxxx	
83108-00		
B. Tax Title Liens	xxxxxxx	
83109-00		
4. Added Taxes	6,250.00	xxxxxxx
83110-00		
83111-00		xxxxxxx
5. Added Tax Title Liens	xxxxxxx	xxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:	xxxxxxx	xxxxxxx
A. Taxes-Transfers to Tax Title Liens	xxxxxxx	(1)
B. Tax Title Liens-Transfers from Taxes	(1)	xxxxxxx
7. Balance Before Cash Payments	xxxxxxx	1,318,023.90
8. Totals	\$1,323,394.72	\$1,323,394.72
9. Balance Brought Down	\$1,318,023.90	xxxxxxx
10. Collected:	xxxxxxx	\$1,205,271.63
A. Taxes	xxxxxxx	xxxxxxx
83116-00	\$1,205,271.63	
B. Tax Title Liens	xxxxxxx	xxxxxxx
83117-00		
11. Interest and Costs - 2014 Tax Sale	xxxxxxx	xxxxxxx
83118-00		
12. 2014 Taxes Transferred to Liens	5,123.56	xxxxxxx
83119-00		
13. 2014 Taxes	721,695.86	xxxxxxx
83123-00		
14. Balance December 31, 2014	xxxxxxx	839,571.69
A. Taxes	xxxxxxx	xxxxxxx
83121-00	\$733,853.44	
B. Tax Title Liens	xxxxxxx	xxxxxxx
83122-00	105,718.25	
15. Totals	\$2,044,843.32	\$2,044,843.32

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 91.45%

17. Item No. 14 multiplied by percentage shown above is \$767,749.31 and represents the maximum amount that may be anticipated in 2014. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance, December 31, 2013	84101-00 \$4,714,000.00	xxxxxxx
2. Foreclosed or Deeded in 2014	xxxxxxx	xxxxxxx
3. Tax Title Liens	84103-00	xxxxxxx
4. Taxes Receivable	84104-00	xxxxxxx
5A.	84102-00	xxxxxxx
5B.	84105-00	xxxxxxx
6. Adjustment to Assessed Valuation	84106-00	xxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxx
8. Sales	xxxxxxx	xxxxxxx
9. Cash *	84109-00	xxxxxxx
10. Contract	84110-00	xxxxxxx
11. Mortgage	84111-00	xxxxxxx
12. Loss on Sales	84112-00	xxxxxxx
13. Gain on Sales	84113-00	xxxxxxx
14. Balance December 31, 2014	84114-00	\$4,714,000.00
	\$4,714,000.00	\$4,714,000.00

CONTRACT SALES

	Debit	Credit
15. Balance December 31, 2013	84115-00 \$319,500.00	xxxxxxx
16. 2014 Sales from Foreclosed Property	84116-00	xxxxxxx
17. Collected *	84117-00	xxxxxxx
18.	84118-00	xxxxxxx
19. Balance December 31, 2014	84119-00	\$319,500.00
	\$319,500.00	\$319,500.00

MORTGAGE SALES

	Debit	Credit
20. Balance December 31, 2013	84120-00	xxxxxxx
21. 2014 Sales from Foreclosed Property	84121-00	xxxxxxx
22. Collected *	84122-00	xxxxxxx
23.	84123-00	xxxxxxx
24. Balance December 31, 2014	84124-00	xxxxxxx

Analysis of Sale of Property:

* Total Cash Collected in 2014 _____ 84125-00

Realized in 2014 Budget _____

To Results of Operations (Sheet 19) _____

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

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

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

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

NOT APPLICABLE

**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.	_____	_____	\$ _____

NOT APPLICABLE

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2015 Debt Service
Outstanding, December 31, 2013	xxxxxxx	\$12,004,200.00	
Issued	xxxxxxx		
Paid	\$687,480.00	xxxxxxx	
Outstanding, December 31, 2014	11,316,720.00	xxxxxxx	
	\$12,004,200.00	\$12,004,200.00	
2015 Bond Maturities - General Capital Bonds		80033-05	\$ 494,050.00
2015 Interest on Bonds*	80033-06	\$436,936.27	

Not Applicable

ASSESSMENT SERIAL BONDS

Outstanding, December 31, 2013	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2014		xxxxxxx	
2015 Bond Maturities - Assessment Bonds		80033-11	\$
2015 Interest on Bonds*	80033-12		
Total "Interest on Bonds - Debt Service" ("Items")		80033-13	\$ 436,936.27

LIST OF BONDS 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**

NOT APPLICABLE

TYPE I SCHOOL TERM BONDS

	Debit	Credit	2015 Debt Service
Outstanding, December 31, 2013	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2014		xxxxxxx	
2015 Bond Maturities - Term Bonds	80034-04	\$	
2015 Interest on Bonds*	80034-05	\$	

NOT APPLICABLE

TYPE I SCHOOL SERIAL BONDS

Outstanding, December 31, 2013	80034-06	xxxxxxx	
Issued	80034-07	xxxxxxx	
Paid	80034-08	xxxxxxx	
Outstanding, December 31, 2014	80034-09	xxxxxxx	
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	\$

NOT APPLICABLE

LIST OF BONDS ISSUED DURING 2014

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

NOT APPLICABLE

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-	\$
2. Special Emergency Notes	80037-	\$
3. Tax Anticipation Notes	80038-	\$
4. Interest on Unpaid State and 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 Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Ordinance 1937	\$380,000.00	12/20/11	\$360,000.00	7/24/15	1.00%	\$20,000.00	\$3,600.00	7/24/15
2. Ordinance 1938	50,000.00	12/20/11	47,000.00	7/24/15	1.00%	2,631.58	470.00	7/24/15
3. Ordinance 1966	199,500.00	7/25/13	199,500.00	7/24/15	1.00%		1,995.00	7/24/15
4. Ordinance 1974	307,500.00	7/25/13	307,500.00	7/24/15	1.00%		3,075.00	7/24/15
5. Ordinance 1980	525,000.00	7/25/13	525,000.00	7/24/15	1.00%		5,250.00	7/24/15
6. Ordinance 1985	599,000.00	7/25/13	599,000.00	7/24/15	1.00%		5,990.00	7/24/15
7. Ordinance 1991	273,250.00	7/25/13	273,250.00	7/24/15	1.00%		2,732.50	7/24/15
8. Ordinance 1998	1,010,000.00	2/18/14	1,010,000.00	5/1/15	0.85%		8,585.00	5/1/15
9. Ordinance 2001	386,000.00	7/24/14	386,000.00	7/24/15	1.00%		3,860.00	7/24/15
Total			\$3,707,250.00			\$22,631.58	\$35,557.50	

80051-01 80051-02

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.

*"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)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Expended	Refunds	Improvement Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
Ordinance 1494	\$14,051.87							\$14,051.87
Ordinance 1624		518.71						518.71
Ordinance 1637/1677	\$37,329.43					\$35,602.25	\$1,727.18	
Ordinance 1688	18,000.00					18,000.00		
Ordinance 1708/1708 A	27,203.19		\$7,760.00				19,443.19	
Ordinance 1713/1713 A	844.38						844.38	
Ordinance 1742/1857	5,599.58					5,599.58		
Ordinance 1756	3,867.06		1,576.32				2,290.74	
Ordinance 1799	8,666.55		8,343.37				323.18	
Ordinance 1825	14,273.68		14,273.68					
Ordinance 1827	1,802.87					1,802.87		
Ordinance 1837	6,923.60						6,923.60	
Ordinance 1865	1,114.77		1,026.72				88.05	
Ordinance 1866	56,353.22						56,353.22	
Ordinance 1878		63,293.00						63,293.00
Ordinance 1887	257.02						257.02	
Ordinance 1890	63,597.54						63,597.54	

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Expended	Refunds	Canceled Authorizations	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
Ordinance 1896	\$6,371.82						\$6,371.82	
Ordinance 1918	80.06						80.06	
Ordinance 1919	14.04						14.04	
Ordinance 1937		\$0.53						\$0.53
Ordinance 1941	1,684.93			\$1,184.82			500.11	
Ordinance 1943	287,549.98			1,503.70			286,046.28	
Ordinance 1944	604.50						604.50	
Ordinance 1945	3,319.43			3,319.43				
Ordinance 1946	7,974.89						7,974.89	
Ordinance 1966	11,794.80			6,728.80				5,066.00
Ordinance 1974	131,737.43			58,264.90		\$4,858.62		78,331.15
Ordinance 1980	70,978.94			70,160.85				818.09
Ordinance 1985	432,683.40			279,896.78				152,786.62
Ordinance 1991	284,339.37	273,250.00		445,006.85				112,582.52
Ordinance 1998			\$1,010,000.00	870,389.12				139,610.88
Ordinance 2001			409,000.00	282,058.54		23,353.00		150,294.46
Ordinance 2003			24,000.00	23,082.92				917.08

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	xxxxxxx	\$313,252.72
Premium on Sale of Notes	xxxxxxx	9,359.46
Premium on Sale of Bonds	xxxxxxx	
State/County Aid Received on Funded Ordinance		
Funded Improvement Authorizations Canceled		61,004.70
Appropriated to Finance Improvement Authorizations		xxxxxxx
Appropriated to 2014 Budget Revenue	\$230,000.00	xxxxxxx
Balance December 31, 2014	153,616.88	xxxxxxx
	\$383,616.88	\$383,616.88

NOT APPLICABLE

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, 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 heret

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

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 on Sheet 2.

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

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND
AS AT DECEMBER 31, 2014
Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
SEWER UTILITY OPERATING FUND		
CASH & CHANGE FUND	\$1,208,833.10	
SEWER RENTS RECEIVABLE	258,554.00	
SEWER UTILITY LIENS	3,431.30	
DUE SEWER CAPITAL FUND		\$7.43
APPROPRIATION RESERVES		211,967.19
ENCUMBRANCES & ACCOUNTS PAYABLE		5,841.91
SEWER RENT OVERPAYMENTS		33,532.14
ACCRUED INTEREST ON BONDS		14,821.00
		\$266,169.67 C
RESERVE FOR RECEIVABLES		261,985.30
FUND BALANCE	\$1,470,818.40	942,663.43
		\$1,470,818.40
SEWER UTILITY CAPITAL FUND		
CASH & INVESTMENTS	\$246,879.75	
FIXED CAPITAL	13,557,821.21	
FIXED CAPITAL & AUTHORIZED & UNCOMPLETED	725,000.00	
DUE SEWER OPERATING FUND	7.43	
SERIAL BONDS PAYABLE		\$180,000.00
IMPROVEMENT AUTHORIZATIONS - FUNDED		3,275.42
IMPROVEMENT AUTHORIZATIONS - UNFUNDED		70,042.76
RESERVE FOR AMORTIZATION		13,377,821.21
RESERVE FOR DEFERRED AMORTIZATION		535,000.00
CAPITAL IMPROVEMENT FUND		358,569.00
FUND BALANCE		5,000.00
	\$14,529,708.39	\$14,529,708.39

(Do not crowd - add additional sheets)

SCHEDULE OF SEWER UTILITY BUDGET - 2014

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated	\$380,000.00	\$380,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services			
Sewer Rents	6,067,000.00	6,754,638.07	\$687,638.07
Connection Fees	83,000.00	65,000.00	(18,000.00)
Interest on Delinquent Charges	50,000.00	42,397.14	(7,602.86)
Interest on Investments	1,500.00	1,658.19	158.19
Added by N.J.S. 40A:4-87: (List)	xxxxxxx	xxxxxxx	xxxxxxx
Subtotal	6,581,500.00	7,243,693.40	662,193.40
Deficit (General Budget) **			
91307-	\$6,581,500.00	\$7,243,693.40	\$662,193.40

**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:	xxxxxxx
Adopted Budget	\$6,581,500.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	6,581,500.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	6,581,500.00
Deduct Expenditures:	
Paid or Charged	\$6,369,532.81
Reserved	211,967.19
Surplus (General Budget) **	
Total Expenditures	6,581,500.00
Unexpended Balance Canceled (See Footnote)	

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

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 Sewer Utility Budget contains 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.

Not Applicable

SECTION 1:

Revenue Realized:		XXXXXXXXXX
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled*		
Accounts Payable Canceled		
Total Revenue Realized		
Expenditures:		XXXXXXXXXX
Appropriations (Not Including "Surplus (General Budget)")		XXXXXXXXXX
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		
Budget Appropriation - Surplus (General Budget)*		
Balance of "Results of 2014 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 2014 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

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

2013 Appropriation Reserves Canceled in 2014	\$105,410.64
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"	
* Excess (Revenue Realized)	\$105,410.64

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

RESULTS OF 2014 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	\$662,193.40
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXXX	105,410.64
Accounts Payable Canceled		
Deficit in Anticipated Revenue		XXXXXXXXXX
Refund of Prior Year Revenue		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus	\$767,604.04	XXXXXXXXXX
	\$767,604.04	\$767,604.04

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	\$1,055,059.39
Excess in Results of 2014 Operations	XXXXXXXXXX	767,604.04
Amount Appropriated in 2014 Budget - Cash	\$380,000.00	XXXXXXXXXX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Current Fund - Anticipated Revenue	500,000.00	
Balance December 31, 2014	942,663.43	XXXXXXXXXX
	\$1,822,663.43	\$1,822,663.43

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

Cash	\$1,208,833.10
Investments	
Interfund Accounts Receivable	
Subtotal	1,208,833.10
Deduct Cash Liabilities Marked with "C" on Trial Balance	266,169.67
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	942,663.43
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
	\$942,663.43

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

* In the case of a "Deficit in Operating Surplus Cash".

"Other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance January 1, 2014	<u>\$235,465.40</u>
Increased by:	
Sewer Rents Levied	<u>\$6,778,079.67</u>
Decreased by:	
Collections	<u>\$6,754,638.07</u>
Overpayments applied	
Transfer to Sewer Liens	<u>353.00</u>
Other	
	<u>\$6,754,991.07</u>
Balance December 31, 2014	<u>\$258,554.00</u>

SCHEDULE OF SEWER UTILITY LIENS

Balance January 1, 2014	<u>\$3,078.30</u>
Increased by:	
Transfers from Accounts Receivable	<u>\$353.00</u>
Penalties and Costs	
Other	
Decreased by:	
Collections	
Other	
Balance December 31, 2014	<u>\$3,431.30</u>

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

SEWER UTILITY FUND

NOT APPLICABLE

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

<u>Caused By</u>	<u>Amount Jan. 1, 2014 per Audit Report</u>	<u>Amount in 2014 Budget</u>	<u>Amount Resulting from 2014</u>	<u>Balance as at Dec. 31, 2014</u>
1. Emergency Authorization -	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
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 OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

NOT APPLICABLE

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NOT APPLICABLE

<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 2014 DEBT SERVICE FOR BONDS**

SEWER UTILITY ASSESSMENT BONDS

NOT APPLICABLE

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

SEWER UTILITY CAPITAL BONDS

Outstanding January 1, 2014	xxxxxxx	\$670,000.00	
Issued	xxxxxxx		
Paid	\$490,000.00	xxxxxxx	
Outstanding December 31, 2014	180,000.00	xxxxxxxxx	
	\$670,000.00	\$670,000.00	
2015 Bond Maturities - Capital Bonds			\$ 60,000.00
2015 Interest on Bonds*		\$ 5,700.00	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2015 Interest on Bonds (*Items)	\$ 5,700.00
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 14,821.00
Subtotal	\$ (9,121.00)
Add: Interest to be Accrued as of 12/31/15	\$ 1,400.00
Required Appropriation 2015	\$ 0.00

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Not Applicable				

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

SEWER UTILITY ASSESSMENT LOANS

NOT APPLICABLE

	Debt	Credit	2015 Debt Service
Outstanding January 1, 2014	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2014		xxxxxxx	
2015 Loan Maturities - Assessment Loans			\$
2015 Interest on Loans*			\$

NOT APPLICABLE

SEWER UTILITY CAPITAL LOANS

Outstanding January 1, 2014	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2014		xxxxxxx	
2015 Loan Maturities - Capital Loans			\$
2015 Interest on Loans*			\$

NOT APPLICABLE

INTEREST ON LOANS - SEWER UTILITY BUDGET

2015 Interest on Loans (*Items)	\$
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/15	\$
Required Appropriation 2015	\$

LIST OF LOANS ISSUED DURING 2015

NOT APPLICABLE

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS	Specify each authorization by purpose. Do not merely designate by a code number.		2014	Expended	Canceled Authorizations	Balance - December 31, 2014	
	Funded	Unfunded				Funded	Unfunded
1579A - Study & Review of Sanitary Sewer System	\$25.82					\$25.82	
1651 - Generator Pump Station	30.50					30.50	
1716 - Storm Sewer & Manhole Renovations	377.00					377.00	
1803 - Various Sewer Improvements	\$11,435.76					\$11,435.76	
1877 - Refunding Bond Ordinance	58,607.00					58,607.00	
1942 - Sewer Jet	164.13					164.13	
1999 - Sewer Equipment - Hadley Station			\$70,000.00		\$67,322.03	2,677.97	
Total	\$597.45	\$70,042.76	\$70,000.00		\$67,322.03	\$3,275.42	\$70,042.76

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

**SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	\$403,569.00
Received from 2014 Budget Appropriation *	XXXXXXXXXX	25,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		
	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	\$70,000.00	XXXXXXXXXX
Balance December 31, 2014	358,569.00	XXXXXXXXXX
	\$428,569.00	\$428,569.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE

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

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

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

POST CLOSING
TRIAL BALANCE - POOL 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
POOL UTILITY OPERATING FUND		
CASH	\$12,521.28	
DUE CURRENT FUND		\$6,951.16
DUE SWIM POOL CAPITAL FUND	1,500.00	
DEFERRED CHARGES - EMERGENCY	5,000.00	
ACCRUED INTEREST		2,628.50
ACCOUNTS PAYABLE		500.00
APPROPRIATIONS		6,941.62
		\$17,021.28 C
FUND BALANCE		2,000.00
	\$19,021.28	\$19,021.28
POOL UTILITY CAPITAL FUND		
CASH	\$19,439.31	
FIXED CAPITAL	773,173.14	
FIXED CAPITAL AUTHORIZED & INCOMPLETE	90,000.00	
DUE RECREATION TRUST FUND	2,000.00	
DUE GENERAL CAPITAL FUND		\$18,534.31
DUE SWIM POOL OPERATING FUND		1,500.00
BONDS PAYABLE		198,280.00
CAPITAL IMPROVEMENT FUND		1,000.00
IMPROVEMENT AUTHORIZATIONS - FUNDED		2,605.00
RESERVE FOR AMORTIZATION		656,084.74
RESERVE FOR DEFERRED AMORTIZATION		6,608.40
		\$884,612.45
	\$884,612.45	\$884,612.45

(Do not crowd - add additional sheets)

**ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGDED TO LIABILITIES AND SURPLUS**

NOT APPLICABLE

Title of Liability to which Cash and Investments are Pledged	Audit Balance Jan. 1, 2014	Assessments and Liens	Operating Budget	Miscellaneous	RECEIPTS			Disbursements	Balance Dec. 31, 2014
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	
TOTAL									

* Show as red figure

STATEMENT OF 2014 OPERATION

POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 Pool Utility Budget contains 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:		xxxxxxx
Budget Revenue (Not Including "Deficit (General Budget)")		\$186,647.10
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled*		
Accounts Payable Canceled		
Total Revenue Realized		\$186,647.10
Expenditures:		xxxxxxx
Appropriations (Not Including "Surplus (General Budget)")		xxxxxxx
Paid or Charged		252,558.38
Reserved		6,941.62
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		259,500.00
Less: Deferred Charges Included In Above "Total Expenditures"		5,000.00
Total Expenditures - As Adjusted		\$254,500.00
Excess		
Budget Appropriation - Surplus (General Budget)**		
Balance of "Results of 2013 Operation"		
Remainder = ("Excess in Operations" - Sheet 60)		
Deficit		\$67,852.90
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 2014 Operation"		67,852.90
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

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

2013 Appropriation Reserves Canceled in 2014	\$4,804.06
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"	73,287.91
* Excess (Revenue Realized)	

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

RESULTS OF 2014 OPERATIONS - POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	
Accounts Payable Canceled	xxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2013 Appropriation Reserves *	xxxxxxxxxx	\$4,804.06
Deficit in Anticipated Revenue	\$4,804.06	
Refund of Prior Year Revenue		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	
Excess in Operations - to Operating Surplus		xxxxxxxxxx
* See restriction in amount on Sheet 59, SECTION 2	\$4,804.06	\$4,804.06

OPERATING SURPLUS - POOL UTILITY

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxx	\$3,000.00
Excess in Results of 2014 Operations	xxxxxxxxxx	
Amount Appropriated in 2014 Budget - Cash	\$1,000.00	xxxxxxxxxx
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Anticipated as Current Fund Revenue		
Balance December 31, 2014	\$2,000.00	xxxxxxxxxx
	\$3,000.00	\$3,000.00

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

Cash		\$12,521.28
Investments		
Interfund Accounts Receivable		1,500.00
Subtotal		\$14,021.28
Deduct Cash Liabilities Marked with "C" on Trial Balance		17,021.28
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		(\$3,000.00)
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	5,000.00	
Operating Deficit #		
Total Other Assets		5,000.00
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.		\$2,000.00
* In the case of a "Deficit in Operating Surplus Cash",		
"Other Assets" would be also pledged to cash liabilities.		

SCHEDULE OF POOL UTILITY ACCOUNTS RECEIVABLE

NOT APPLICABLE

Balance January 1, 2014

Increased by:

Pool Fees Receivable

Decreased by:

Collections

Overpayments & Prepaid Applied

Transfer to Sewer Liens

Other

Balance December 31, 2014

SCHEDULE OF POOL UTILITY LIENS

NOT APPLICABLE

Balance January 1, 2014

Increased by:

Transfers from Accounts Receivable

Penalties and Costs

Other

Decreased by:

Collections

Other

Balance December 31, 2014

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -

POOL UTILITY FUND

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

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

*Do not include items funded or refunded as listed below

NOT APPLICABLE

**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**

Date	Purpose	Amount
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

NOT APPLICABLE

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

Not Applicable

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2014		xxxxxxx	
	\$0.00	\$0.00	
2015 Bond Maturities - Assessment Bonds			\$
2015 Interest on Bonds*			\$

POOL UTILITY CAPITAL BONDS

Outstanding January 1, 2014	xxxxxxx	\$200,800.00
Issued	xxxxxxx	
Paid	\$2,520.00	xxxxxxx
Outstanding December 31, 2014	198,280.00	xxxxxxx
	\$200,800.00	\$200,800.00
2015 Bond Maturities - Capital Bonds		\$ 5,950.00
2015 Interest on Bonds*		\$ 7,713.73

INTEREST ON BONDS - POOL UTILITY BUDGET

2015 Interest on Bonds (*Items)	\$ 7,713.73
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 2,628.50
Subtotal	\$ 5,085.23
Add: Interest to be Accrued as of 12/31/15	\$ 2,223.81
Required Appropriation 2015	\$ 7,309.04

LIST OF BONDS ISSUED DURING 2014

Not Applicable

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

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

UTILITY ASSESSMENT LOANS

NOT APPLICABLE

	Debt	Credit	2015 Debt Service
Outstanding January 1, 2014	xxxxxxxxxx		
Issued	xxxxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 2014		xxxxxxx	
2015 Loan Maturities - Assessment Loans			\$
2015 Interest on Loans*		\$	

NOT APPLICABLE

POOL UTILITY CAPITAL LOANS

Outstanding January 1, 2014	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 2014		xxxxxxx	
2015 Loan Maturities - Capital Loans			\$
2015 Interest on Loans*		\$	

NOT APPLICABLE

INTEREST ON LOANS - POOL UTILITY BUDGET

2015 Interest on Loans (*Items)	\$
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/15	\$
Required Appropriation 2015	\$

NOT APPLICABLE

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

NOT APPLICABLE

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

Important: If there is more than one utility in the municipality, identify each note.
MEMO: See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of 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 Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

POOL UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2014	xxxxxxxx	\$500.00
Received from 2014 Budget Appropriation *	xxxxxxxx	500.00
Improvement Authorizations Canceled	xxxxxxxx	
	xxxxxxxx	
	xxxxxxxx	xxxxxxxx
	xxxxxxxx	xxxxxxxx
	xxxxxxxx	xxxxxxxx
	xxxxxxxx	xxxxxxxx
	xxxxxxxx	xxxxxxxx
	xxxxxxxx	xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance December 31, 2014	\$1,000.00	xxxxxxxx
	\$1,000.00	\$1,000.00

POOL UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS
NOT APPLICABLE

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

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

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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