

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015  
(UNAUDITED)**

POPULATION LAST CENSUS 8,645  
NET VALUATION TAXABLE 2015 \$1,605,592,569  
MUNICODE 247

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2016  
MUNICIPALITIES - FEBRUARY 10, 2016**

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

**Borough of Park Ridge, County of Bergen**

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature \_\_\_\_\_

Title: Registered Municipal Accountant

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do hereby certify that I, Joseph Kolodziej, am the Chief Financial Officer, License #N-1613 of the Borough of Park Ridge, County of Bergen, and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as of December 31, 2015, 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, 2015

Signature \_\_\_\_\_

Title

Chief Financial Officer/Treasurer

Address

55 Park Avenue, Park Ridge, NJ 07656

Phone Number (201) 573-1800

Fax Number (201) 391-7130

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.

**BOROUGH OF PARK RIDGE**

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

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Park Ridge as of December 31, 2015 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, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2015 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, 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:



Registered Municipal Accountant

Lerch, Vinci, and Higgins, LLP

17-17 Route 208 North

Fair Lawn, New Jersey 07410

Phone (201) 791-7100

Fax (201) 791-3035

Certified by me

this 21<sup>st</sup> day of March, 2015

**UNIFORM CONSTRUCTION CODE CERTIFICATION  
BY CONSTRUCTION CODE OFFICIAL**

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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 2015 as required under N.J.A.C. 5:23-4.17.

Printed name: CANIO N. SALOZZI

Signature: 

Certificate #: 005698

Date: 3/24/16

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.

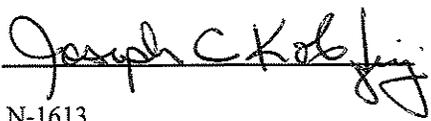
CERTIFICATION OF QUALIFYING MUNICIPALITY

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 waiver".
10. The municipality will not apply for Transitional Aid for 2016.

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

Municipality: Borough of Park Ridge

Chief Financial Officer: Joseph Kolodziej

Signature: 

Certificate #: N-1613

Date: 03/22/16

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: \_\_\_\_\_

Chief Financial Officer: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate#: \_\_\_\_\_

Date: \_\_\_\_\_

22-6002188

Fed. I.D. #

Borough of Park Ridge

Municipality

Bergen

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 2015

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 251,858	\$ 33,078	\$ 2,141

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

\_\_\_\_\_ Single Audit

\_\_\_\_\_ Program Specific Audit

X  Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with U.S. Uniform Guidance and NJ OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year starting 1/1/2015.

- (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

03/22/16

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 \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2015 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:

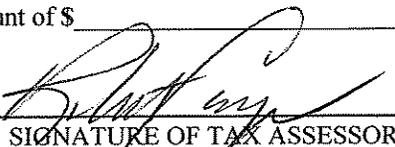
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2015

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_.

  
SIGNATURE OF TAX ASSESSOR

PARK RIDGE

MUNICIPALITY

BERGEN

COUNTY















## Schedule of Trust Fund Reserves

Purpose	Amount Dec. 31, 2014 per Audit Report	Receipts/ Adjustments	Disbursements/ Adjustments	Balance as at Dec. 31, 2015
1. <u>Developers Escrow</u>	\$ 404,693	\$ 225,176	\$ 200,285	\$ 429,584
2. <u>Payroll Deduction Payable</u>	34,551	5,890,224	5,470,480	454,295
3. <u>Accrued Salaries &amp; Wages</u>	5,000	5,054,867	5,054,867	5,000
4. <u>Fire Prevention-Penalty Fees</u>	14,080	4,205	-	18,285
5. <u>DARE Donations</u>	18,495	27,512	16,742	29,265
6. <u>Recreation Fees</u>	27,009	106,019	70,402	62,626
7. <u>POAA Fees</u>	613	116	729	-
8. <u>Tax Sale Premiums</u>	77,200	114,900	68,000	124,100
9. <u>Legal Advertising Deposits</u>	7,312	1,520	1,868	6,964
10. <u>Fuel Depot Fees</u>	58,424	203,597	241,106	20,915
11. <u>Open Bail Account</u>	1,430	-	-	1,430
12. <u>UCC Penalty Fees</u>	6,500	-	-	6,500
13. <u>Outside Police Duty Fees</u>	(51,255)	132,014	150,046	(69,287)
14. <u>Snow Removal</u>	65,000	-	-	65,000
15. <u>Accumulated Absences</u>	60,351	-	-	60,351
16. <u>Miscellaneous Fees &amp; Deposits</u>	38,309	130,550	25,059	143,800
17. <u>Flexible Spending Deposits</u>	2,372	1,089	-	3,461
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
<b>Totals:</b>	\$ 770,084	\$ 11,891,789	\$ 11,299,584	\$ 1,362,289

# 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, 2014	RECEIPTS				Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Current Budget	XXXXXX	XXXXXX		
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>NOT APPLICABLE</b>							
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Liabilities							
Trust Surplus							
*Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

\*Show as red figure

**POST CLOSING  
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	\$ 119,000	xxxxxxxxx
Bonds and Notes Authorized But Not Issued	xxxxxxxxx	\$ 119,000
Cash	1,406,038	
Grants Receivable	259,176	
Other Accounts Receivable	17,377	
Due from Other Trust Fund	80,583	
Due from Open Space Trust Fund	249,929	
Deferred Charges:		
Funded	11,128,002	
Unfunded	3,696,660	
Overexpenditure of Ordinance Appropriations	73,001	
Serial Bonds Payable		9,689,000
Green Trust Loan Payable		1,439,002
Bond Anticipation Notes		3,577,660
Encumbrances Payable		316,911
Improvement Authorizations:		
Funded		436,070
Unfunded		276,098
Due to Current Fund		81,777
Due to Water Utility Capital Fund		591,840
Due to Electric Utility Capital Fund		240,500
Due to Swim Pool Utility Capital Fund		57,063
Capital Improvement Fund		36,346
Reserve for Municipal Building Improvements		2,252
Fund Balance		166,247
	\$ 17,029,766	\$ 17,029,766

(Do not crowd - add additional sheets)



# CASH RECONCILIATION DECEMBER 31, 2015 (cont'd.)

## LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

<b>CURRENT</b>		
Oritani Bank	\$	3,697,693
	\$	3,697,693
<b>GENERAL CAPITAL</b>		
Oritani Bank	\$	1,388,887
	\$	1,388,887
<b>OTHER TRUST</b>		
TD Bank - Escrow	\$	1,158,456
TD Bank - Other		1,085
Oritani Bank - Payroll Agency		163,573
Oritani Bank - Payroll Account		179,105
Oritani Bank - Community Development		-
Oritani Bank - Flexible Spending		9,461
	\$	1,511,680
<b>UTILITY TRUST</b>		
Oritani Bank	\$	1,028,830
	\$	1,028,830
<b>WATER UTILITY OPERATING</b>		
Oritani Bank	\$	3,327,046
	\$	3,327,046
<b>ELECTRIC UTILITY OPERATING</b>		
Oritani Bank	\$	1,350,348
	\$	1,350,348
<b>SWIM POOL OPERATING</b>		
Oritani Bank	\$	201,711
	\$	201,711
<b>Subtotal</b>		
	\$	12,506,195

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.





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

Grant	Balance January 1, 2015		Transferred from 2015 Budget Appropriations		Transferred from 2014 Appropriation Reserves	Expended	Cancelled	Balance Dec. 31, 2015
	\$		Budget	Appropriation By 40A:4-87				
<b>State of New Jersey:</b>								
Municipal Alliance on Alcoholism and Drug Abuse	\$ 11,599					\$ 5,098		\$ 6,501
NJSAOP Accreditation	1,500							1,500
Recycling Tonnage	11,252			\$ 11,608				22,860
Green Team Grant	600							600
Alcohol Ed. and Rehab. - DWI Court	2,626			897	750			2,773
Bergen County Recycling Grant	8,851							8,851
Domestic Violence	2,178							2,178
Police Hazardous Emergency Grant	2,406							2,406
Body Armor Replacement Fund	4,759							4,759
Drive Sober or Get Pulled Over	2,775							2,775
Clean Communities Grant	18,500			1,588	3,346			16,742
SNJ - Over the Limit Under Arrest	4,981							4,981
Bergen County Forfeiture	146							146
Bergen County Handicapped Bathroom	750							750
CDBG - Senior Programs	-			3,638				3,638
<b>Sub-Total</b>	\$ 72,923	\$ -	\$ -	\$ 17,731	\$ 9,194	\$ -	\$ -	\$ 81,460

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

Grant	Balance January 1, 2015	Transferred To 2015 Budget Appropriations		Received	Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87		
Clean Communities	\$ 15,537	\$ 15,537		\$ 18,883	\$ 18,883
Recycling Tonnage	17,817	17,817		14,147	14,147
Alcohol Education and Rehabilitation	1,123	1,123		1,653	1,653
Body Armor	1,934	1,934		-	-
Municipal Alliance	8,529	8,529		4,989	4,989
Drunk Driving Enforcement Fund	9,927	9,927		398	398
Sustainable NJ	10,000	10,000		5,000	5,000
CDBG - Senior Programs	3,237	3,237		3,711	3,711
State Forestry Grant				3,000	3,000
Mini Grant				300	300
<b>Totals</b>	\$ 68,104	\$ 68,104	-	\$ 52,081	\$ 52,081

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXX	\$ 26,852,461
Paid	\$ 26,852,459	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	2	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85004-00		XXXXXXXXXX
* Not including Type I school debt service, emergency authorizations- schools, transfer to Board of Education for use of local schools.	\$26,852,461	\$26,852,461

# Must include unpaid requisitions.

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2015 85045-00	XXXXXXXXXX	\$ 173,346
2015 Levy 81105-00	XXXXXXXXXX	
2015 Added Taxes		
Interest on Investments	XXXXXXXXXX	1,781
Prior Year Cancelled Improvement Authorization		-
Expenditures	\$ 200	XXXXXXXXXX
Down Payment on Capital Ordinances	68,000	
Balance December 31, 2015 85046-00	106,927	XXXXXXXXXX
	\$ 175,127	\$ 175,127

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85034-00		XXXXXXXXXX
#Must include unpaid requisitions.		

# Must include unpaid requisitions.

# REGIONAL HIGH SCHOOL TAX

NOT APPLICABLE	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable/(Prepaid) # 85043-00		
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85044-00		XXXXXXXXXX
#Must include unpaid requisitions.	\$ -	\$ -

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	\$ 6,348
2015 Levy:	XXXXXXXXXX	
General County 80003-03	XXXXXXXXXX	4,210,604
County Library 80003-04	XXXXXXXXXX	XXXXXXXXXX
County Health	XXXXXXXXXX	XXXXXXXXXX
County Open Space Preservation	XXXXXXXXXX	44,326
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	7,039
Paid	\$ 4,261,278	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due to County for Added and Omitted Taxes	7,039	
	\$ 4,268,317	\$ 4,268,317

## SPECIAL DISTRICT TAXES

NOT APPLICABLE	Debit	Credit
Balance January 1, 2015 80003-06	XXXXXXXXXX	XXXXXXXXXX
2015 Levy: (List Each Type of District Tax Separately -see Footnote)	XXXXXXXXXX	
Fire - 81108-00	XXXXXXXXXX	
Sewer - 81111-00	XXXXXXXXXX	
Water - 81112-00	XXXXXXXXXX	
Garbage - 81109-00		XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2015 Levy 80003-07		XXXXXXXXXX
Paid 80003-08		
Balance December 31, 2015 80003-09		XXXXXXXXXX

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

# STATE LIBRARY AID

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

		Debit	Credit
Balance January 1, 2015	80004-01	XXXXXXXXXX	
State Library Aid Received in 2015	80004-02	XXXXXXXXXX	
<b>NOT APPLICABLE</b>			XXXXXXXXXX
Expended	80004-09		
Balance December 31, 2015	80004-10		

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

Balance January 1, 2015	80004-03	XXXXXXXXXX	
State Library Aid Received in 2015	80004-04	XXXXXXXXXX	
<b>NOT APPLICABLE</b>			
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2015	80004-12		

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

Balance January 1, 2015	80004-05	XXXXXXXXXX	
State Library Aid Received in 2015	80004-06	XXXXXXXXXX	XXXXXXXXXX
<b>NOT APPLICABLE</b>			
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2015	80004-14		

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2015	80004-07	XXXXXXXXXX	
State Library Aid Received in 2015	80004-08	XXXXXXXXXX	
<b>NOT APPLICABLE</b>			
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2015	80004-16		

# STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	\$ 750,700	\$ 750,700	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Adopted Budget	2,936,539	3,057,980	\$ 121,441
Added by N.J.S.A. 40A:4-87: (List on 17a)			
Attached	2,015	2,015	-
Total Miscellaneous Revenue Anticipated 80103-	2,938,554	3,059,995	121,441
Receipts from Delinquent Taxes 80104-	175,000	243,328	68,328
Amount to be Raised by Taxation:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	8,486,626	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
(c) Minimum Library Tax	588,906	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	9,075,532	9,367,778	292,246
	\$ 12,939,786	\$ 13,421,801	\$ 482,015

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxxx	\$ 39,902,208
Amount to be Raised by Taxation	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Local District School Tax 80109-00	\$26,852,461	xxxxxxxxxxxxxx
Regional School Tax 80119-00		xxxxxxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxxxxxx
County Taxes 80111-00	4,254,930	xxxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	7,039	xxxxxxxxxxxxxx
Special District Taxes 80113-00		xxxxxxxxxxxxxx
Municipal Open Space Tax 80120-00		
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxxx	580,000
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	9,367,778	xxxxxxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxxx	
	\$40,482,208	\$40,482,208

\*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.



# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted	80012-01	\$12,937,771
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	2,015
Appropriated for 2015 (Budget Statement Item 9)	80012-03	12,939,786
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	12,939,786
Add Overexpenditures (see footnote)	80012-06	87,733
Total Appropriations and Overexpenditures	80012-07	13,027,519
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$12,127,580
Paid or Charged - Res. for Uncollected Taxes	80012-09	580,000
Reserved	80012-10	319,937
Total Expenditures	80012-11	13,027,517
Unexpended Balances Canceled (see footnote)	80012-12	\$2

**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)

2015 Authorizations		<b>NOT APPLICABLE</b>
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
<b>Deduct Expenditures</b>		
Paid or Charged		
Reserved		
Total Expenditures		

# RESULTS OF 2015 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXX	\$ 121,441
Delinquent Tax Collections	80013-02	XXXXXXXXXXXX	68,328
		XXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03		292,246
Unexpended Balances of 2015 Budget Appropriations	80013-04	XXXXXXXXXXXX	2
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXX	271,158
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves	80013-05	XXXXXXXXXXXX	261,766
	80013-06	XXXXXXXXXXXX	0
		XXXXXXXXXXXX	
		XXXXXXXXXXXX	
		XXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXXXX	XXXXXXXXXXXX
Balance - January 1, 2015	80013-07		XXXXXXXXXXXX
Balance - December 31, 2015	80013-08	XXXXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXX
			XXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXX
2014 Senior Citizens Deductions Disallowed		1,239	XXXXXXXXXXXX
Interfunds and Other Receivables Created in 2015		353,247	XXXXXXXXXXXX
			XXXXXXXXXXXX
			XXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	660,455	XXXXXXXXXXXX
		\$1,014,941	\$1,014,941



**SURPLUS - CURRENT FUND  
YEAR 2015**

		Debit	Credit
1.	Balance - January 1, 2015	80014-01	XXXXXXXXXXXXX \$1,963,603
2.			XXXXXXXXXXXXX
3.	Excess Resulting from 2015 Operations	80014-02	XXXXXXXXXXXXX 660,455
4.	Amount Appropriated in the 2015 Budget-Cash	80014-03	\$750,700 XXXXXXXXXXXXX
5.	Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services	80014-04	XXXXXXXXXXXXX XXXXXXXXXXXXX
6.			XXXXXXXXXXXXX
7.	Balance - December 31, 2015	80014-05	1,873,358 XXXXXXXXXXXXX
		\$2,624,058	\$2,624,058

**ANALYSIS OF BALANCE - DECEMBER 31, 2015  
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06	\$2,864,660
Change Fund/Petty Cash		1,625
Sub-Total		2,866,285
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,322,019
Cash Surplus	80014-09	1,544,266
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus:*		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	\$0
Deferred Charges #	80014-12	137,653
Cash Deficit #	80014-13	
Grants Receivable		191,439
Total Other Assets	80014-14	329,092
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	\$1,873,358

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.  
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2015 LEVY**

1.	Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	\$40,187,983
	or			
	(Abstract of Ratables)	82113-00	\$	
2.	Amount of Levy - Special District Taxes	82102-00	\$	
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	66,483
5a.	Subtotal 2015 Levy		\$	\$40,254,466
5b.	Reductions due to tax appeals**		\$	
5.	Total 2015 Levy	82106-00	\$	40,254,466
6.	Transferred to Tax Title Liens	82107-00	\$	
7.	Transferred to Foreclosed Property	82108-00	\$	
8.	Remitted, Abated or Canceled	82109-00	\$	25,206
9.	Discount Allowed	82110-00	\$	
10.	Collected in Cash: In 2014	82121-00		\$224,291
	In 2015 *	82122-00		\$39,050,325
	Homestead Rebate Credit			\$540,342
	State's Share of 2015 Senior Citizens and Veterans Deductions allowed	82123-00		\$87,250
	Total To Line 14	82111-00		\$39,902,208
11.	Total Credits			39,927,414
12.	Amount Outstanding - December 31, 2015	83120-00	\$	327,052
13.	Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is			99.12%
	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	\$ 39,902,208
Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	\$ 39,902,208

Note A: In showing the above percentage, the following should be noted:  
 Where Item 5 shows \$ \_\_\_\_\_, and Item 10 shows \$ \_\_\_\_\_,  
 the percentage represented by the cash collections would be  
 \$ \_\_\_\_\_ / \$ \_\_\_\_\_, or \_\_\_\_\_. The correct percentage to  
 be shown as Item 13 is \_\_\_\_% and not \_\_\_\_%, nor \_\_\_\_%

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

\* Include overpayments applied as part of 2015 collections.

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

**ACCELERATED TAX SALE/TAXLEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate For 2015**

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

**(1) Utilizing Accelerated Tax Sale**

**NOT APPLICABLE**

Total of Line 10 Collected in Cash(sheet 22).....	\$	_____
LESS: proceeds from Accelerated Tax Sale.....		_____
<b>NET Cash Collected.....</b>	<b>\$</b>	_____
Line 5c(sheet 22) Total 2015 Tax Levy.....	\$	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		_____ %

**(2) Utilizing Tax Levy Sale**

**NOT APPLICABLE**

Total of Line 11 Collected in Cash ( Sheet 22).....	\$	_____
LESS: Proceeds from Tax Levy Sale ( excluding premium).....		_____
<b>Net Cash Collected.....</b>	<b>\$</b>	_____
Line 5c (sheet 22) Total 2015 Tax Levy.....	\$	_____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		_____ %

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

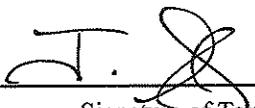
	Debit	Credit
1. Balance - January 1, 2015	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey	\$ 273	XXXXXXXXXXXXXX
Due to State of New Jersey	XXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	7,750	XXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	79,750	XXXXXXXXXXXXXX
4. Senior Citizens/Veterans Deductions Allowed By Tax Collector	250	XXXXXXXXXXXXXX
5. Senior Citizens Deductions Allowed By Tax Collector-2014 Taxes		
6. Vet Deductions Allowed By Tax Collector - 2014 Taxes		
7. Sr. Citizens/Veterans Deductions Disallowed by Tax Collector	XXXXXXXXXXXXXX	\$ 500
8. Sr. Citizens Deductions Disallowed by Tax Collector 2014 Taxes	XXXXXXXXXXXXXX	1,239
9. Received in Cash from State	XXXXXXXXXXXXXX	86,761
10.		
11.		
12. Balance - December 31, 2015	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXX	
Due To State of New Jersey	477	XXXXXXXXXXXXXX
	<b>\$88,500</b>	<b>\$88,500</b>

Calculation of Amount to be included on Sheet 22, Item 10 -  
2015 Senior Citizens and Veterans Deductions Allowed

Line 2		\$7,750
Line 3		79,750
Line 4 & 6		250
Sub - Total		87,750
Less: Line 7		500
To Line 10, Sheet 22		\$87,250

**SCHEDULE OF RESERVE FOR TAX APPEALS PENDING -  
(NJSA 54:3-27)**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXX	\$ 190,130
Taxes Pending Appeals	\$ 190,130	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	0	XXXXXXXXXXXX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXX	0
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXX	
2015 Budget Appropriation		175,000
Cash paid to Appellants (Including 5% Interest from Date of Payment)	\$ 2,765	XXXXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, incl. Interest)		XXXXXXXXXXXX
Balance December 31, 2015	362,365	XXXXXXXXXXXX
Taxes Pending Appeals*	362,365	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	0	XXXXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2015	\$ 365,130	\$ 365,130



\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
T-1458

License #

3/24/16  
Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2016 MUNICIPAL BUDGET**

		YEAR 2016	YEAR 2015
1. Total General Appropriations for 2016 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes)	80015-	\$ -	XXXXXXXXXX
Actual	80016-		\$ 26,852,461
2. Local District School Tax -			XXXXXXXXXX
Estimate **	80017-	28,195,084	XXXXXXXXXX
Actual	80025-		
3. Regional School District Tax -			XXXXXXXXXX
Estimate *	80026-		XXXXXXXXXX
Actual	80018-		
4. Regional High School Tax School Budget			XXXXXXXXXX
Estimate *	80019-	0	XXXXXXXXXX
Actual	80020-		4,261,969
5. County Tax -			XXXXXXXXXX
Estimate *	80021-	4,475,067	XXXXXXXXXX
Actual	80022-		
6. Special District Taxes -			XXXXXXXXXX
Estimate *	80023-		XXXXXXXXXX
Actual	80027-		
7. Municipal Open Space Tax -			XXXXXXXXXX
Estimate *	80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	32,670,152	
9. Less: Total Anticipated Revenues from 2016 in Municipal Budget (Item 5)	80024-02	0	
10. Cash Required from 2016 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	32,670,152	
11. Amount of Item 10 Divided by Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	32,670,152	
Analysis of Item 11:			
Local District School Tax (Amount Shown on Line 2 Above)	28,195,084		*May not be stated in an amount less than "actual" Tax of year 2015.  **Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2016 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)	0		
Regional High School Tax (Amount Shown on Line 4 Above)	0		
County Tax (Amount Shown on Line 5 Above)	4,475,067		
Special District Tax (Amount Shown on Line 6 Above)	0		
Municipal Open Space Tax (Amount Shown on Line 7 Above)	0		
Tax in Local Municipal Budget	0		
Total Amount (see Line 11)	32,670,152		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) <u>Computation of Tax in Local Municipal Budget</u>	80024-06	0	
Item 1 - Total General Appropriations		0	Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12
Item 12 - Appropriation: Reserve for Uncollected Taxes		0	
Sub-Total		0	
Less: Item 9 - Total Anticipated Revenues		0	
Amount to be Raised by Taxation in Municipal Budget	80024-07	0	

# ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion:  
 Outstanding Balance of Delinquent Taxes  
 (sheet 26, Item 14A) x% of  
 collection (Item 16) \$ \_\_\_\_\_

C. *TIMES*: % of increase of Amount to be  
 Raised by Taxes over Prior Year \_\_\_\_\_ %  
 $[(2016 \text{ Estimated Total Levy} - 2015 \text{ Total Levy}) / 2015 \text{ Total Levy}]$

D. Reserve for Uncollected Taxes Exclusion Amount \$ \_\_\_\_\_  
 [(B x C) + B]

E. Net Reserve for Uncollected Taxes  
 Appropriation in Current Budget \$ \_\_\_\_\_  
 (A - D)

**2016 Reserve for Uncollected Taxes Appropriation Calculation (Actual)**

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ \_\_\_\_\_

2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ \_\_\_\_\_

4. Cash Required \$ \_\_\_\_\_

5. Total Required at \_\_\_\_\_ % (items 4+6) \$ \_\_\_\_\_

6. Reserve for Uncollected Taxes (item E above) \$ \_\_\_\_\_

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	BALANCE JANUARY 1, 2015		\$ 242,089	XXXXXXXXXXXX
	A. Taxes	83102-00 \$242,089	XXXXXXXXXXXX	XXXXXXXXXXXX
	B. Tax Title Liens	83103-00	XXXXXXXXXXXX	XXXXXXXXXXXX
2.	CANCELLED:		XXXXXXXXXXXX	XXXXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXXXX	0
	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	1,239	XXXXXXXXXXXX
5.	ADDED TAX TITLE LIENS	83111-00		XXXXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens		XXXXXXXXXXXX	XXXXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXXXX	
	B. Tax Title Liens - Transfers from Taxes	83107-00		XXXXXXXXXXXX
7.	BALANCE BEFORE CASH PAYMENTS		XXXXXXXXXXXX	\$ 243,328
8.	TOTALS		243,328	243,328
9.	BALANCE BROUGHT DOWN		243,328	XXXXXXXXXXXX
10.	COLLECTED:		XXXXXXXXXXXX	243,328
	A. Taxes	83116-00 \$243,328	XXXXXXXXXXXX	XXXXXXXXXXXX
	B. Tax Title Liens	83117-00	XXXXXXXXXXXX	XXXXXXXXXXXX
11.	Interest & Costs - 2015 Tax Sale	83118-00		XXXXXXXXXXXX
12.	2015 TAXES TRANSFERRED TO LIENS	83119-00		XXXXXXXXXXXX
13.	2015 TAXES	83123-00	327,052	XXXXXXXXXXXX
14.	BALANCE, DECEMBER 31, 2015		XXXXXXXXXXXX	327,052
	A. Taxes	83121-00 327,052	XXXXXXXXXXXX	XXXXXXXXXXXX
	B. Tax Title Liens	83122-00 0	XXXXXXXXXXXX	XXXXXXXXXXXX
15.	TOTALS		\$ 570,380	\$ 570,380

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
(Item No. 10 divided by Item No. 9) is 100.00%

17. Item No. 14 multiplied by percentage shown above is 327,052 and represents  
the maximum amount that can be anticipated in 2015. 83125-00

(See Note A on Sheet 22 - Current taxes)

(1) These amounts will always be the same

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

		Debit	Credit
1. BALANCE JANUARY 1, 2015	84101-00	\$100,650	XXXXXXXXXXXXXX
2. FORECLOSED OR DEEDED IN 2015		XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
3. TAX TITLE LIENS	84103-00		XXXXXXXXXXXXXX
4. TAXES RECEIVABLE	84104-00		
5A.	84102-00		
5B.	84105-00		
6. ADJUSTMENT TO ASSESSED VALUATION	84106-00		
7. ADJUSTMENT TO ASSESSED VALUATION	84107-00		
8. SALES			
9. CASH *	84109-00		
10. CONTRACT	84110-00		
11. MORTGAGE	84111-00		
12. LOSS ON SALES	84112-00		
13. GAIN ON SALES	84113-00		
14. BALANCE, DECEMBER 31, 2015	84114-00	XXXXXXXXXXXXXX	\$100,650
		\$100,650	\$100,650

**CONTRACT SALES**

NOT APPLICABLE		Debit	Credit
15. BALANCE, JANUARY 1, 2015	84115-00		XXXXXXXXXXXXXX
16. 2015 SALES FROM FORECLOSED PROPERTY	84116-00		XXXXXXXXXXXXXX
17. COLLECTED *	84117-00	XXXXXXXXXXXXXX	
18.	84118-00	XXXXXXXXXXXXXX	
19. BALANCE DECEMBER 31, 2015	84119-00	XXXXXXXXXXXXXX	

**MORTGAGE SALES**

NOT APPLICABLE		Debit	Credit
20. BALANCE JANUARY 1, 2015	84120-00		XXXXXXXXXXXXXX
21. 2015 SALES FROM FORECLOSED PROPERTY	84121-00		XXXXXXXXXXXXXX
22. COLLECTED *	84122-00	XXXXXXXXXXXXXX	
23.	84123-00	XXXXXXXXXXXXXX	
24. BALANCE, DECEMBER 31, 2015	84124-00	XXXXXXXXXXXXXX	

Analysis of Sale of Property: \$	-
* Total Cash Collected in 2015	<u>(84125-00)</u>
Realized in 2015 Budget	<u>-</u>
To Results of Operation (Sheet 19)	<u>-</u>

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -**

**CURRENT, TRUST AND GENERAL CAPITAL FUNDS**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2014 per Audit Report</u>	<u>Amount in 2015 Budget</u>	<u>Amount Resulting from 2015</u>	<u>Balance as of Dec. 31, 2015</u>
1. Emergency Authorization - Municipal*	\$ -	\$ -	\$ -	\$ -
2. Overexpenditure of Budget Appropriations	\$ -	\$ -	\$ 87,733	\$ 87,733
3. Overexpenditure of Ordinance Appropriations	\$ -	\$ -	\$ 73,001	\$ 73,001
4. _____	\$ -	\$ -	\$ -	\$ -
5. _____	\$ -	\$ -	\$ -	\$ -
6. _____	\$ -	\$ -	\$ -	\$ -
7. _____	\$ -	\$ -	\$ -	\$ -
8. _____	\$ -	\$ -	\$ -	\$ -

\*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**

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2016</u>
1. _____	_____	_____	\$ -	_____
2. _____	<b>NOT APPLICABLE</b>		\$ -	_____
3. _____	_____	_____	\$ -	_____
4. _____	_____	_____	\$ -	_____





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS  
MUNICIPAL - GENERAL CAPITAL BONDS**

		Debit	Credit	2016 Debt Service
OUTSTANDING JANUARY 1, 2015	80033-01	xxxxxxxxxxxxx	\$10,634,000	
ISSUED	80033-02	xxxxxxxxxxxxx		
PAID	80033-03	\$945,000	xxxxxxxxxxxxx	
OUTSTANDING DECEMBER 31, 2015	80033-04	9,689,000	xxxxxxxxxxxxx	
		\$10,634,000	\$10,634,000	
2016 BOND MATURITIES - GENERAL CAPITAL BONDS			80033-05	\$ 1,005,000
2016 INTEREST ON BONDS*			80033-06	283,765
<b>ASSESSMENT SERIAL BONDS</b>				
OUTSTANDING JANUARY 1, 2015	80033-07	xxxxxxxxxxxxx		
ISSUED	80033-08	xxxxxxxxxxxxx		
PAID	80033-09		xxxxxxxxxxxxx	
<b>NOT APPLICABLE</b>				
OUTSTANDING DECEMBER 31, 2015	80033-10		xxxxxxxxxxxxx	
2016 BOND MATURITIES - ASSESSMENT BONDS			80033-11	
2016 INTEREST ON BONDS*			80033-12	
<b>TOTAL "INTEREST ON BONDS - DEBT SERVICE" (*ITEMS)</b>			80033-13	\$ 283,765

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				
Total	\$ -	\$ -		

80033-14                      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR LOANS  
GREEN TRUST LOANS**

		Debit	Credit	2016 Debt Service
OUTSTANDING JANUARY 1, 2015	80033-01	xxxxxxxxxxxxx	\$1,494,057	
ISSUED	80033-02	xxxxxxxxxxxxx		
PAID	80033-03	\$55,055	xxxxxxxxxxxxx	
OUTSTANDING DECEMBER 31, 2015	80033-04	1,439,002	xxxxxxxxxxxxx	
		\$1,494,057	\$1,494,057	
2016 LOAN MATURITIES				80033-05 \$ 84,583
2016 INTEREST ON LOANS				80033-06 28,359
TOTAL 2016 DEBT SERVICE FOR GREEN ACRES LOAN				80033-13 \$ 112,942
<b>LOAN</b>				
OUTSTANDING JANUARY 1, 2015	80033-07	xxxxxxxxxxxxx		
ISSUED	80033-08	xxxxxxxxxxxxx		
PAID	80033-09		xxxxxxxxxxxxx	
<b>NOT APPLICABLE</b>				
OUTSTANDING DECEMBER 31, 2015	80033-10		xxxxxxxxxxxxx	
2016 LOAN MATURITIES				80033-11 \$
2016 INTEREST ON LOANS				80033-12 \$
TOTAL 2016 DEBT SERVICE FOR _____ LOAN				80033-13 \$

**LIST OF LOANS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				
Total	\$ -	\$ -		
	80033-14	80033-15		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BOND**

**TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2016 Debt Service
OUTSTANDING JANUARY 1, 2015	80034-01	XXXXXXXXXXXX		
PAID	80034-02		XXXXXXXXXXXX	
<b>NOT APPLICABLE</b>				
OUTSTANDING DECEMBER 31, 2015	80034-03		XXXXXXXXXXXX	
2016 BOND MATURITIES - TERM BONDS		80034-04		
2016 INTEREST ON BONDS*		80034-05		

**TYPE I SCHOOL SERIAL BOND**

OUTSTANDING JANUARY 1, 2015	80034-06	XXXXXXXXXXXX		
ISSUED	80034-07	XXXXXXXXXXXX		
PAID	80034-08		XXXXXXXXXXXX	
<b>NOT APPLICABLE</b>				
OUTSTANDING DECEMBER 31, 2015	80034-09		XXXXXXXXXXXX	
2016 INTEREST ON BONDS*		80034-10		
2016 BOND MATURITIES - SERIAL BONDS			80034-11	
TOTAL "INTEREST ON BONDS - TYPE I SCHOOL DEBT SERVICE" (*ITEMS)			80034-12	

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				
Total	80035-			

**2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding December 31, 2015	2016 Interest Requirement
1. Emergency Notes	80036-	\$ -	\$ -
2. Special Emergency Notes	80037-	\$ 75,754	\$ 160
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, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirements		Interest Computed To (Insert Date)
						For Principal	For Interest **	
1. 2011-30 Refunding Tax Appeals	\$ 360,000	12/21/2011	\$ 75,000	1/14/2016	0.50%	\$ 75,000	\$ 156	1/14/2016
2. 2013-01 2013/2014 Road, Curb, Drainage and Sidewalk Improvement Program	733,000	10/8/2013	733,000	10/7/2016	1.50%	38,579	10,995	10/7/2016
3. 2013-03 Various Public Improvements & Acquisition/Replacement of Equipment	1,242,000	10/8/2013	1,202,160	10/7/2016	1.50%	63,955	18,032	10/7/2016
4. 2014-20 Improvements to Borough Hall	333,000	10/8/2015	333,000	10/7/2016	1.50%		4,995	10/7/2016
5. 2015-01 Various Public Improvements & Acquisition/Replacement of Equipment	1,187,000	10/8/2015	1,187,000	10/7/2016	1.50%		17,805	10/7/2016
6. 2015-02 Improvements to Borough Hall	47,500	10/8/2015	47,500	10/7/2016	1.50%		713	10/7/2016
<b>Total</b>	<b>\$ 3,902,500</b>		<b>\$ 3,577,660</b>			<b>\$ 177,534</b>	<b>\$ 52,696</b>	

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.

MEMO: Type 1 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 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 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.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirements		Interest Computed To (Insert Date)
							For Principal	For Interest **	
	<b>NOT APPLICABLE</b>								
	Total						80051-01	80051-02	

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue" Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

\*\*Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes". (Do not crowd - add additional sheets)



# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations	Contracts Payable Cancelled	Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
<b>General Improvements</b>								
04-05 Various Public Improvements					\$ 2,244			
04-9B Improvement of Downtown					1,196			
06-7A Rehabilitation of Tennis Courts	\$ 15,000						\$ 15,000	
07-7A/08-8F Repairs of Mill Pond Dam	46,190						46,190	
07-7B Engineering & Design for Dredging Mill Pond	115,916						115,916	
07-9D Improvement of Firehouse Building & Lighting	6,250						6,250	
08-8B Improvement to Municipal Complex	9,942						9,942	
09-11 Pedestrian Improvements to Train Station	2,180						2,180	
12-07 Various Public Improvements & Acquisition of New or Replacement Equipment and Machinery	22,885			\$ 21,821			44,706	
12-08 Various Improvements & Acquisition of Equip.	1,824						1,824	
12-13/13-02/14-18/15-07 Improvements to Mill Pond Park & Davies Field			\$ 60,000		107,342			
13-01 2013/2015 Road, Curb, Drainage and Sidewalk Improvement Program					4,615			\$ 1,695
13-03 Various Improvements & Acquisition of Equip.								226,066
13-07 Monitoring of Former Underground Storage Tank Locations							2,131	
<b>Sub-Total</b>	\$ 222,318	\$ 232,376	\$ 60,000	\$ 21,821	\$ 115,397	\$ -	\$ 244,139	\$ 227,761

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





# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE		Debit	Credit
Balance January 1, 2014	80030-01	xxxxxxxxxxxx	
Received from 2014 Budget Appropriation*	80030-02	xxxxxxxxxxxx	
Received from 2014 Emergency Appropriation*	80030-03	xxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		
Balance December 31, 2014	80030-05		
		\$ -	\$ -

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

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2015 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
15-01 Various Improvements & Acquisition of Equi	\$ 1,300,000	\$ 1,187,000	\$ 113,000	\$ 59,667 (1)
15-03 Various Public Improvements	100,000		100,000	(2)
15-04 Improvements to Borough Hall	50,000	47,500	2,500	2,500
15-06 Construction of Curb Ramps Along Park Av	129,131		129,131	(3)
15-07 Improvements to Mill Pond Par & Davies Fie	60,000		60,000	(4)
15-10 Various Improvements & Acquisition of Equi	20,000		20,000	(5)
15-12 Various Public Improvements	125,000	119,000	6,000	6,000
Total 80032-00	\$ 1,784,131	\$1,353,500	\$430,631	\$68,167

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

- (1) Funded by Contributions from Montvale and Woodcliff Lake
- (2) Funded by Capital Surplus
- (3) Funded by Bergen County ADA Cooperative Grant
- (4) Funded by Municipal Open Space Trust Fund
- (5) Funded by Capital Surplus and Municipal Open Space Trust Fund.

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS

YEAR - 2015

		Debit	Credit
Balance January 1, 2014	80029-01	XXXXXXXXXX	\$240,100
Premium on Sale of Bonds and Notes		XXXXXXXXXX	38,147
Funded Improvement Authorizations Cancelled		XXXXXXXXXX	
Cancellation of Grants Receivable			
Appropriated to Finance Improvement Authorizations	80029-02	112,000	XXXXXXXXXX
Payment to Current Fund as Anticipated Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2014	80029-04	\$166,247	XXXXXXXXXX
		\$278,247	\$278,247

### BONDS ISSUED WITH A COVENANT OR COVENANTS

**NOT APPLICABLE**

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, 2015 \$ \_\_\_\_\_
  
2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A) \$ \_\_\_\_\_
  
3. Amount of Bonds Issued Under Item 1  
Maturing in 2016 \$ \_\_\_\_\_
  
4. Amount of Interest on Bonds with a  
Covenant - 2016 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 2016 appropriation column.

**MUNICIPALITIES ONLY**

**IMPORTANT!**

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 2015 was		\$	<u>40,254,466</u>
2. Amount of Item 1 Collected in 2015 (*)		\$	<u>39,902,208</u>
3. Seventy (70) percent of Item 1			<u>\$28,178,126</u>

(\*) Including prepayments and overpayments applied

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2015 ?			
Answer YES or NO	<u>YES</u>		
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2015?			
Answer YES or NO	<u>YES</u>	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 2016 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 - 2014		\$	<u>None</u>
2. 4% of 2014 Tax Levy for all purposes:			
Levy -- \$	\$ 39,036,899	\$	<u>1,561,476</u>
3. Cash Deficit - Year 2015		\$	<u>None</u>
4. 4% of 2015 Tax Levy for all purposes:			
Levy -- \$	<u>40,254,466</u>	\$	<u>1,610,179</u>

E.

<u>Unpaid</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
1. State Taxes	<u>                    </u>	<u>                    </u>	\$ <u>-</u>
2. County Taxes	\$ <u>-</u>	<u>7,039</u>	<u>7,039</u>
3. Amounts due Special Districts	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
4. Amounts due School Districts for Local School Tax	\$ <u>                    </u>	\$ <u>2</u>	\$ <u>2</u>

**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 2015, please observe instructions of sheet 2.







# ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Operating Budget	Interfunds	XXXXXX			
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
<b>NOT APPLICABLE</b>								
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"*	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

\*Show as red figure

## SCHEDULE OF WATER UTILITY BUDGET - 2015 BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	\$399,400	\$399,400	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	2,805,000	3,011,809	\$ 206,809
Miscellaneous 91304-	250,000	265,827	15,827
Reserve for Woodcliff Lake Improvements	89,102	89,102	
Capital Fund Balance	71,057	71,057	
Added by N.J.S. 40A:4-87:(List)	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Subtotal	3,614,559	3,837,195	222,636
Deficit (General Budget)** 91306-			
91307-	\$ 3,614,559	\$ 3,837,195	\$ 222,636

\*\*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:		*****
Adopted Budget		\$ 3,614,559
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		3,614,559
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		3,614,559
Deduct Expenditures:		
Paid or Charged	\$ 3,434,622	
Reserved	179,937	
Surplus (General Budget)**		
Total Expenditures		3,614,559
Unexpended Balance Cancelled (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"



## RESULTS OF 2015 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxx	\$ 222,636
Cancelled Accounts Payable	xxxxxxxxxxxx	969
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxx	28,802
Unexpended Balances of 2014 Appropriation Reserves*	xxxxxxxxxxxx	138,688
Unexpended Balances of 2015 Appropriations	xxxxxxxxxxxx	
Deficit in Anticipated Revenue		xxxxxxxxxxxx
		xxxxxxxxxxxx
Operating Deficit - To Trial Balance	xxxxxxxxxxxx	
Excess in Operations - to Operating Surplus	\$ 391,095	xxxxxxxxxxxx
*See restriction in amount on Sheet 45, SECTION 2	\$391,095	\$391,095

### OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance, January 1, 2015	xxxxxxxxxxxx	\$ 626,759
Excess in Results of 2015 Operations	xxxxxxxxxxxx	391,095
Amount Appropriated in 2015 Budget - Cash	\$ 399,400	
Amount Appropriated in 2015 Budget with Prior Written		xxxxxxxxxxxx
Consent of Director of Local Government Services		xxxxxxxxxxxx
Balance, December 31, 2015	618,454	xxxxxxxxxxxx
	\$ 1,017,854	\$ 1,017,854

### ANALYSIS OF BALANCE, DECEMBER 31, 2015 (FROM WATER UTILITY - TRIAL BALANCE)

Cash		\$ 3,209,180
Investments		
Interfund Accounts Receivable		157,872
Subtotal		3,367,052
Deduct Cash Liabilities Marked with "C" on Trial Balance		2,748,598
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		618,454
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		0
		\$ 618,454

# 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 WATER UTILITY ACCOUNTS RECEIVABLE

Balance, December 31, 2014		<u>\$116,292</u>
Increased by:		
Water Rents Levied		<u>3,092,920</u>
Decreased by:		
Collections	<u>\$2,995,354</u>	
Prepayments Applied	<u>483</u>	
Overpayments applied	<u>15,972</u>	
Transfer to Water Liens	<u></u>	
Other	<u></u>	
		<u>3,011,809</u>
Balance, December 31, 2015		<u>\$197,403</u>

## SCHEDULE OF WATER UTILITY LIENS

Balance, December 31, 2014	NOT APPLICABLE	
Increased by:		
Transfers from Accounts Receivable	<u>\$</u>	
Penalties and Costs	<u>\$</u>	
Other	<u>\$</u>	
Decreased by:		
Collections	<u>\$</u>	
Other	<u>\$</u>	
Balance, December 31, 2015		<u></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)

<u>Caused By</u>	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as of Dec. 31, 2015
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**

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. NOT APPLICABLE		
2.		
3.		
4.		
5.		

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<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. NOT APPLICABLE			\$	\$
2.			\$	\$
3.			\$	\$
4.			\$	\$

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS**

**WATER UTILITY ASSESSMENT BONDS**

NOT APPLICABLE	Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2015		XXXXXXXXXX	
	0	0	
2016 Bond Maturities - Assessment Bonds			
2016 Interest on Bonds*			
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding, January 1, 2015	XXXXXXXXXX	\$ 1,652,000	
Issued	XXXXXXXXXX		
Paid	110,000	XXXXXXXXXX	
Outstanding, December 31, 2015	\$ 1,542,000	XXXXXXXXXX	
	\$ 1,652,000	\$ 1,652,000	
2016 Bond Maturities - Capital Bonds			\$ 115,000
2016 Interest on Bonds*			\$ 35,903

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2016 Interest on Bonds (*Items)	\$ 35,903
Less: Interest Accrued to 12/31/2015 (Trial Balance)	13,463
Subtotal	22,440
Add: Interest to be Accrued as of 12/31/2016	12,601
Required Appropriation 2016	\$ 35,041

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				
	\$ -	\$ -		





# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.	<b>NOT APPLICABLE</b>								
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
				NONE					

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, 2013 or prior must be appropriated in full in the 2016 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".

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3. NOT APPLICABLE			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			





**WATER UTILITY FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN 2015**  
**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 2015 or Prior Years
2015-11 Various Public Impvts & Acquisitions	\$ 315,000	\$ 315,000		(A)
	\$ 315,000	\$ 315,000	\$ -	\$ -

(A) No down payment required per N.J.S.A. 40A:2-51.

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

**YEAR 2015**

	Debit	Credit
Balance, January 1, 2015		\$ 71,057
Premium on Sale of Bonds		
Funded Improvement Authorizations Canceled		-
Appropriated to Finance Improvement Authorizations		
Appropriated to 2015 Budget Revenue	\$ 71,057	
Balance, December 31, 2015	-	
	\$ 71,057	\$ 71,057

## POST CLOSING TRIAL BALANCE - ELECTRIC UTILITY FUND

AS AT DECEMBER 31, 2015  
Operating and Capital Sections  
(Separately Stated)

Cash Liabilities Must be Subtotaled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
<b>ELECTRIC OPERATING FUND</b>		
Cash	\$ 1,232,580	
Change Fund	50	
Petty Cash Fund	550	
	1,233,180	
Electric and Power Charges Receivable	390,493	
Other Accounts Receivable	18,828	
Due from Current Fund	35,950	
Due from Utility Trust Fund	136,801	
Due from Electric Utility Capital Fund	189,327	
Appropriation Reserve		\$ 548,293
Encumbrances Payable		112,980
Accounts Payable		3,317
Overpayments		10,923
Prepaid Charges		1,436
Due to Other Trust Fund		23,607
Due to Water Utility Operating Fund		69,060
Accrued Interest on Bonds		9,763
		779,379 "C"
Reserve for Receivables		409,321
Fund Balance		815,879
	\$ 2,004,579	\$ 2,004,579

(Do not crowd - add additional sheets)



# ANALYSIS OF 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, 2014	RECEIPTS					Transfers	Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Operating Budget	Interest on Assessments	Interfunds	Assessments			
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
<b>NOT APPLICABLE</b>									
Assessment Bond Anticipation Note Issues:									
Trust Surplus									
Less Assets "Unfinanced"*	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

\*Show as red figure

**SCHEDULE OF ELECTRIC UTILITY BUDGET - 2015**  
**BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	\$ 514,598	\$ 514,598	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Light and Power Charges	9,849,000	10,070,539	221,539
Miscellaneous	22,000	37,443	15,443
Capital Fund Balance	36,841	36,841	-
Added by N.J.S. 40A:4-87:(List)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Subtotal	10,422,439	10,659,421	236,982
Deficit (General Budget)** _____ 06			
_____ 07	\$ 10,422,439	\$ 10,659,421	\$ 236,982

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

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	XXXXXXXXXXXX
Adopted Budget	\$ 10,422,439
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	10,422,439
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	10,422,439
Deduct Expenditures:	
Paid or Charged	\$ 9,574,146
Reserved	548,293
Surplus (General Budget)**	
Total Expenditures	10,122,439
Unexpended Balance Canceled (See Footnote)	\$ 300,000

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 2015 OPERATION

## ELECTRIC UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 Electric 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: NOT APPLICABLE**

Revenue Realized	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled*		
(Excess Revenue Realized)		
<b>Total Revenue Realized</b>		
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"		
<b>Total Expenditures - As Adjusted</b>		
Excess		
Budget Appropriation - Surplus (General Budget)**		
Balance of "Results of 2015 Operation"		
Remainder =		
("Excess in Operations") - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 2015 Operation"		
Remainder =		
("Operating Deficit - to Trial Balance" - Sheet 60)		

**SECTION 2:**

The following Item of "2014 Appropriation Reserves Canceled in 2015" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the Electric Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	\$	159,162
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"		None
<b>*Excess (Revenue Realized)</b>	<b>\$</b>	<b>159,162</b>

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

## RESULTS OF 2015 OPERATIONS - ELECTRIC UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxx	\$ 236,982
Unexpended Balances of Appropriations	xxxxxxxxxxx	300,000
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxx	26,156
Unexpended Balances of 2014 Appropriation Reserves*	xxxxxxxxxxx	159,162
Deficit in Anticipated Revenue		xxxxxxxxxxx
Prior Year Outstanding Checks Voided		
Operating Deficit - To Trial Balance	xxxxxxxxxxx	
Excess in Operations - to Operating Surplus	\$ 722,300	xxxxxxxxxxx
*See restriction in amount on Sheet 59, SECTION 2	\$ 722,300	\$ 722,300

### OPERATING SURPLUS - ELECTRIC UTILITY

	Debit	Credit
Balance, January 1, 2015	xxxxxxxxxxx	\$ 608,177
Excess in Results of 2015 Operations	xxxxxxxxxxx	722,300
Amount Appropriated in 2015 Budget - Cash	\$ 514,598	
Amount Appropriated in 2015 Budget with Prior Written		xxxxxxxxxxx
Consent of Director of Local Government Services		xxxxxxxxxxx
Utility Surplus Realized as Current Fund Revenue		
Balance, December 31, 2015	815,879	xxxxxxxxxxx
	\$ 1,330,477	\$ 1,330,477

### ANALYSIS OF BALANCE, DECEMBER 31, 2015 (FROM ELECTRIC UTILITY - TRIAL BALANCE)

Cash		\$ 1,233,180
Investments		
Interfund Accounts Receivable		362,078
Subtotal		1,595,258
Deduct Cash Liabilities Marked with "C" on Trial Balance		779,379
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		815,879
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	0	
Total Other Assets		0
		\$ 815,879

# 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 ELECTRIC UTILITY ACCOUNTS RECEIVABLE

Balance, December 31, 2014		\$ 354,817
Increased by:		
Electric Charges Levied		10,106,215
Decreased by:		
Collections	\$ 10,057,912	
Overpayments applied	9,946	
Prepaid applied	2,681	
Other	-	
		10,070,539
Balance, December 31, 2015		\$ 390,493

## SCHEDULE OF ELECTRIC UTILITY LIENS

Balance, December 31, 2014	NOT APPLICABLE	
Increased by:		
Transfers from Accounts Receivable	\$ -	
Penalties and Costs		
Other		
		\$ -
Decreased by:		
Collections		
Other		
		-
Balance, December 31, 2015		\$ -

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
ELECTRIC UTILITY FUND**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2014 per Audit Report</u>	<u>Amount in 2015 Budget</u>	<u>Amount Resulting from 2015</u>	<u>Balance as of Dec. 31, 2015</u>
1. <b>NOT APPLICABLE</b>	\$	\$	\$	\$
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**

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. <b>NOT APPLICABLE</b>		
2.		
3.		
4.		
5.		

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2016</u>
1. <b>NOT APPLICABLE</b>			\$	\$
2.			\$	\$
3.			\$	\$
4.			\$	\$

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS**

**ELECTRIC UTILITY ASSESSMENT BONDS**

	Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
<b>NOT APPLICABLE</b>			
Paid		XXXXXXXXXX	
Outstanding, December 31, 2015	-	XXXXXXXXXX	
	\$ -	\$ -	
2016 Bond Maturities - Assessment Bonds			
2016 Interest on Bonds*			
<b>ELECTRIC UTILITY CAPITAL BONDS</b>			
Outstanding, January 1, 2015	XXXXXXXXXX	\$ 1,483,000	
Issued	XXXXXXXXXX		
Paid	\$ 240,000	XXXXXXXXXX	
Outstanding, December 31, 2015	1,243,000	XXXXXXXXXX	
	\$ 1,483,000	\$ 1,483,000	
2016 Bond Maturities - Capital Bonds			\$ 240,000
2016 Interest on Bonds*			\$ 39,260

**INTEREST ON BONDS - ELECTRIC UTILITY BUDGET**

2015 Interest on Bonds (*Items)	\$ 39,260
Less: Interest Accrued to 12/31/2015 (Trial Balance)	9,763
Subtotal	29,497
Add: Interest to be Accrued as of 12/31/2016	7,891
Required Appropriation 2016	\$ 37,388

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				
	\$ -	\$ -		

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR LOANS

## ELECTRIC UTILITY ASSESSMENT LOAN

	Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
<b>NOT APPLICABLE</b>			
Paid		XXXXXXXXXX	
Outstanding, December 31, 2015	-	XXXXXXXXXX	
	\$ -	\$ -	
2016 Loan Maturities			
2016 Interest on Loans*			

## ELECTRIC CAPITAL UTILITY LOAN

Outstanding, January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
<b>NOT APPLICABLE</b>			
Outstanding, December 31, 2015	0	XXXXXXXXXX	
	\$ -	\$ -	
2016 Loan Maturities			
2016 Interest on Loans*			

## INTEREST ON LOANS - ELECTRIC UTILITY BUDGET

2015 Interest on Loans (*Items)	\$ -
Less: Interest Accrued to 12/31/2015 (Trial Balance)	
Subtotal	<b>NOT APPLICABLE</b> -
Add: Interest to be Accrued as of 12/31/2016	
Required Appropriation 2016	\$ -

## LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement	
						For Principal	For Interest **
1. 2014-14 Acquisition of Mini-Excavator and							
Installation of Circuit Breakers at Mill Road	\$ 240,500	10/8/2015	\$ 240,500	10/7/2016	1.50%	\$	3,608
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
<b>10. Total</b>			\$ 240,500			\$	3,608

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

**Memo:** Designate all "Capital Notes" issued under N.J.S.A. 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 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 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.

<b>INTEREST ON NOTES - ELECTRIC UTILITY BUDGET</b>	
2016 Interest on Notes	\$3,608
Less: Interest Accrued to 12/31/2015 (Trial Balance)	
Subtotal	3,608
Add: Interest to be Accrued as of 12/31/2016	1,203
Required Appropriation - 2016	\$4,811

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.	NOT APPLICABLE								
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									

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, 2013 or prior must be appropriated in full in the 2016 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".

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4. <b>NOT APPLICABLE</b>			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>			

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (ELECTRIC UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations	Cancelled Payables	Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
	<b>Local Improvements</b>							
11-2/12-10 Various Improvements/Acquisition of Vehicle	\$ 3,208						\$ 3,208	
12-04 Acquisition of Aerial Bucket Truck	18,880						18,880	
14-04 Purchase of Electric Distribution Infrastructure								
Materials	71,597				\$ 62,597		9,000	
14-14/15-15 Acquisition of Mini-Excavator and Installation of Circuit Breakers at Mill Road Substation		\$ 145,478	\$ 140,000		243,396			\$ 42,082
<b>Total</b>	<b>\$ 93,685</b>	<b>\$ 145,478</b>	<b>\$ 140,000</b>	<b>\$ -</b>	<b>\$ 305,993</b>	<b>-</b>	<b>\$ 31,088</b>	<b>\$ 42,082</b>

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

**ELECTRIC UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance, January 1, 2015	XXXXXXXXXX	\$ 151,500
Received from 2015 Budget Appropriation*	XXXXXXXXXX	15,000
	XXXXXXXXXX	
Improvement Authorizations Cancelled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
	XXXXXXXXXX	XXXXXXXXXX
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance, December 31, 2015	\$ 166,500	XXXXXXXXXX
	\$ 166,500	\$ 166,500

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

NOT APPLICABLE	Debit	Credit
Balance, January 1, 2015	XXXXXXXXXX	
Received from 2015 Budget Appropriation*	XXXXXXXXXX	
Received from 2015 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance, December 31, 2015		XXXXXXXXXX

\*The full amount of the 2015 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.



**POST CLOSING TRIAL BALANCE -  
SWIM POOL UTILITY FUND**

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

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
<b>OPERATING FUND</b>		
Cash	\$ 186,501	
Petty Cash	250	
	186,751	
Due from Water Utility Operating Utility Fund	52,781	
Due from Swim Pool Utility Capital Fund	3,396	
Appropriation Reserves		\$ 30,256
Encumbrances Payable		3
Accounts Payable		300
Due to Current Fund		13
Sub-Total		30,572 "C"
Fund Balance		212,356
	\$ 242,928	\$ 242,928
<b>CAPITAL FUND</b>		
Estimated Proceeds	\$ -	
Authorized Not Issued		\$ -
Grants Receivable	23,801	
Due from General Capital Fund	57,063	
Fixed Capital	1,060,861	
Fixed Capital Authorized and Uncompleted	108,055	
Bond Anticipation Notes		65,000
Improvement Authorization		
Funded		43,055
Unfunded		5,363
Due to Swimming Pool Utility Operating Fund		3,396
Capital Improvement Fund		16,000
Reserve for Amortization		1,060,361
Deferred Reserve for Amortization		56,555
Fund Balance		50
	\$ 1,249,780	\$ 1,249,780

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	RECEIPTS					Transfers	Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Operating Budget	Interest on Assessments	Interfunds				
Assessment Serial Bond Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
<b>NOT APPLICABLE</b>									
Assessment Bond Anticipation Note Issues:									
Trust Surplus									
Less Assets "Unfinanced"*	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

\*Show as red figure

## SCHEDULE OF SWIM POOL UTILITY BUDGET - 2015 BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	\$ 46,100	\$ 46,100	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Membership Fees	\$ 201,970	\$ 202,670	\$ 700
Miscellaneous	37,966	43,999	6,033
Added by N.J.S. 40A:4-87:(List)	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
Subtotal	286,036	292,769	6,733
Deficit (General Budget)** _____ 06			
_____ 07	\$ 286,036	\$ 292,769	\$ 6,733

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

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxxx
Adopted Budget	\$ 286,036
Added by N.J.S. 40A:4-87	
Emergency	0
Total Appropriations	286,036
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	286,036
Deduct Expenditures:	
Paid or Charged	\$ 255,780
Reserved	30,256
Surplus (General Budget)**	
Total Expenditures	286,036
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 2015 OPERATION

## SWIM POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 Swim Pool 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: NOT APPLICABLE**

Revenue Realized	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled*		
(Excess Revenue Realized)		
<b>Total Revenue Realized</b>		
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"		
<b>Total Expenditures - As Adjusted</b>		
Excess		
Budget Appropriation - Surplus (General Budget)**		
Balance of "Results of 2015 Operation"		
Remainder =		
("Excess in Operations") - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 2015 Operation"		
Remainder =		
("Operating Deficit - to Trial Balance" - Sheet 60)		

**SECTION 2:**

The following Item of "2014 Appropriation Reserves Canceled in 2015" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the Swim Pool Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	\$ 762	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"		None
<b>*Excess (Revenue Realized)</b>		<b>\$ 762</b>

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

## RESULTS OF 2015 OPERATIONS - SWIM POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxx	\$ 6,733
Unexpended Balances of Appropriations	xxxxxxxxxxx	-
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxx	3,400
Unexpended Balances of 2014 Appropriation Reserves*	xxxxxxxxxxx	762
Deficit in Anticipated Revenue		xxxxxxxxxxx
Operating Deficit - To Trial Balance	xxxxxxxxxxx	
Excess in Operations - to Operating Surplus	\$ 10,895	xxxxxxxxxxx
*See restriction in amount on Sheet 59, SECTION 2	\$ 10,895	\$ 10,895

### OPERATING SURPLUS - SWIM POOL UTILITY

	Debit	Credit
Balance, January 1, 2015	xxxxxxxxxxx	\$ 247,561
Excess in Results of 2015 Operations	xxxxxxxxxxx	10,895
Amount Appropriated in 2015 Budget - Cash	\$ 46,100	
Amount Appropriated in 2015 Budget with Prior Written		xxxxxxxxxxx
Consent of Director of Local Government Services		xxxxxxxxxxx
Balance, December 31, 2015	212,356	xxxxxxxxxxx
	\$ 258,456	\$ 258,456

### ANALYSIS OF BALANCE, DECEMBER 31, 2015 (FROM SWIM POOL UTILITY - TRIAL BALANCE)

Cash		\$ 186,751
Investments		
Interfund Accounts Receivable		56,177
Subtotal		242,928
Deduct Cash Liabilities Marked with "C" on Trial Balance		30,572
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		212,356
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #	\$ -	
Total Other Assets		0
		\$ 212,356

# 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 SWIM POOL UTILITY ACCOUNTS RECEIVABLE

Balance, December 31, 2014		\$	-
Increased by:	NOT APPLICABLE		
Sewer Rents Levied			-
Decreased by:			
Collections	_____		
Overpayments applied	_____		
Transfer to Sewer Liens	_____		
Other	_____		-
			-
Balance, December 31, 2015		\$	-

## SCHEDULE OF SWIM POOL UTILITY LIENS

Balance, December 31, 2014			
Increased by:	NOT APPLICABLE		
Transfers from Accounts Receivable	\$ _____		-
Penalties and Costs	_____		
Other	_____		
		\$	-
Decreased by:			
Collections	_____		
Other	_____		
			-
Balance, December 31, 2015		\$	-

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### SWIM 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 Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as of Dec. 31, 2015
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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. NOT APPLICABLE		
2.		
3.		
4.		
5.		

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2016</u>
1. NOT APPLICABLE			\$	\$
2.			\$	\$
3.			\$	\$
4.			\$	\$

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR BONDS

## SWIM POOL UTILITY ASSESSMENT BONDS

	Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
<b>NOT APPLICABLE</b>			
Paid		XXXXXXXXXX	
Outstanding, December 31, 2015	-	XXXXXXXXXX	
	\$ -	\$ -	
2016 Bond Maturities - Assessment Bonds			
2016 Interest on Bonds*			

## SWIM POOL UTILITY CAPITAL BONDS

Outstanding, January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
<b>NOT APPLICABLE</b>			
Outstanding, December 31, 2015		XXXXXXXXXX	
2016 Bond Maturities - Capital Bonds			
2016 Interest on Bonds*			

## INTEREST ON BONDS - SWIM POOL UTILITY BUDGET

2016 Interest on Bonds (*Items)	\$	-	
Less: Interest Accrued to 12/31/2015 (Trial Balance)		-	
Subtotal	<b>NOT APPLICABLE</b>	-	
Add: Interest to be Accrued as of 12/31/2016		-	
Required Appropriation 2016			\$ -

## LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR LOANS**

**SWIM POOL UTILITY ASSESSMENT LOAN**

	Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
<b>NOT APPLICABLE</b>			
Paid		XXXXXXXXXX	
Outstanding, December 31, 2015	-	XXXXXXXXXX	
	\$ -	\$ -	
2016 Loan Maturities			
2016 Interest on Loans*			

**SWIM POOL CAPITAL UTILITY LOAN**

Outstanding, January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
<b>NOT APPLICABLE</b>			
Outstanding, December 31, 2015	0	XXXXXXXXXX	
	\$ -	\$ -	
2016 Loan Maturities			
2016 Interest on Loans*			

**INTEREST ON LOANS - SWIM POOL UTILITY BUDGET**

2016 Interest on Loans (*Items)	\$	-
Less: Interest Accrued to 12/31/2015 (Trial Balance)		
Subtotal	<b>NOT APPLICABLE</b>	-
Add: Interest to be Accrued as of 12/31/2016		
Required Appropriation 2016		\$ -

**LIST OF LOANS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		
						For Principal	For Interest **	
1. 2015-02 Installation of Slide and Volleyball Court at Municipal Pool	\$ 65,000	10/8/2015	\$ 65,000	10/7/2016	1.50%	\$	975	
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
<b>Total</b>	\$ 65,000		\$ 65,000			\$	975	

<b>INTEREST ON NOTES - ELECTRIC UTILITY BUDGET</b>	
2016 Interest on Notes	\$ 975
Less: Interest Accrued to 12/31/2015 (Trial Balance)	0
Subtotal	975
Add: Interest to be Accrued as of 12/31/2016	325
Required Appropriation - 2016	\$1,300

Important: If there is more than one utility in the municipality, identify each note.  
Memo: Designate all "Capital Notes" issued under N.J.S.A. 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 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 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.

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.	NOT APPLICABLE								
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									

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, 2013 or prior must be appropriated in full in the 2016 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".

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4. <b>NOT APPLICABLE</b>			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>			



**SWIM POOL UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance, January 1, 2015	XXXXXXXXXX	\$ 16,000
Received from 2015 Budget Appropriation*	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
	XXXXXXXXXX	XXXXXXXXXX
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX
		XXXXXXXXXX
2015 Anticipated as Operating Revenue		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance, December 31, 2015	\$ 16,000	XXXXXXXXXX
	\$ 16,000	\$ 16,000

**SWIM POOL UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

NOT APPLICABLE	Debit	Credit
Balance, January 1, 2015	XXXXXXXXXX	
Received from 2015 Budget Appropriation*	XXXXXXXXXX	
Received from 2015 Emergency Appropriation*	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance, December 31, 2015		XXXXXXXXXX

\*The full amount of the 2015 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 2015

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".

## INDEX

1, 1a & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, 3a & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Funds
6. & 6b.	Trial Balance - Trust Funds/Schedule of Trust Fund Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance - Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17. & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2015 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 209
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation: Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31. & 31a.	Summary Statement of Debt Service Requirements - Municipal (or County)
32.	Summary Statement of Debt Service Requirements - School - Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34. & 34a.	Debt Service for Assessment Notes/Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2012
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

## UTILITIES ONLY

40.	Instructions
41, 55 & 69.	Trial Balance - Utility Fund
42, 56 & 69.	Trial Balance - Utility Assessment Trust Funds
43, 57 & 70.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44, 58 & 71.	Utility Revenues and Appropriations
45, 59 & 72.	2015 Utility Operations
46, 60 & 73.	Results of Operation, Operating Surplus and Analysis
47, 61 & 74.	Utility Accounts Receivable; Utility Liens
48, 62 & 75.	Deferred Charges and List of Judgments - Utility
49, 63 & 76.	Summary Statement of Debt Service Requirements
49a, 63a & 76a.	Summary Statement of Loan Requirements
50, 64 & 77.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51, 65 & 78.	Debt Service for Utility Assessment Notes
51a, 65a & 78a.	Schedule of Capital Lease Program Obligations
52, 66 & 79.	Improvement Authorizations (Utility Capital)
53, 67 & 80.	Capital Improvement Fund and Down Payments
54, 68 & 82.	Utility Capital Improvements Authorized in 2015; Utility Capital Surplus