

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014  
(UNAUDITED)

POPULATION LAST CENSUS 1,170  
NET VALUATION TAXABLE 2014 \$121,338,252  
MUNICIPAL CODE 1703

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - January 26, 2015  
MUNICIPALITIES - February 10, 2015

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

Township of Elsinboro County of Salem

SEE BACK COVER FOR 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, John F. Willadsen, am the Chief Financial  
Officer, License # No 409, of the Township of Elsinboro  
County of Salem and that the statements annexed hereto and made a part  
hereof are true statements of the financial condition of the Local Unit as at December 31, 2014, completely in  
compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required  
information included herein, needed prior to certification by the Director of Local Government Services, including  
the verification of cash balances as of December 31, 2014.

Signature  
Title Chief Financial Officer  
Address Elsinboro Emergency Management Building  
619 Salem\ Fort Elfsborg Road, Salem, N.J. 08079  
Phone Number (856) 935-2200  
Fax Number (856) 935-9011

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.

# THIS REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

\_\_\_\_\_  
Nightlinger, Colavita & Volpa  
(Firm Name)

\_\_\_\_\_  
991 S. Black Horse Pike  
(Address)

\_\_\_\_\_  
Williamstown, N. J. 08094  
(Address)

Certified by me  
This 5th day of February, 2015

\_\_\_\_\_  
(856) 629-3111  
(Phone Number)

\_\_\_\_\_  
(856) 728-2245  
(Phone Number)

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

**TOWNSHIP OF ELSINBORO**

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

Printed name:	<u>Wayne Serfass</u>
Signature:	<u></u>
Certificate #:	<u>001608</u>
Date:	<u>2/5/2015</u>

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

Municipality: \_\_\_\_\_

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

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

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

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

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: Township of Elsinboro

Chief Financial Officer: John F. Willadsen

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

Certificate #: NO. 409

Date: 2/5/15

**Fed. I.D. #**

Township of Elsinboro  
**Municipality**

Salem  
County

## Report of Federal and State Financial Assistance

### Expenditures of Awards

Fiscal Year Ending:

December 31, 2014

(1)

(2)

(3)

Federal programs  
Expended  
(administered by  
the state)

State  
Programs  
Expended

Other Federal  
Programs  
Expended

TOTAL

\$ - 0 -

\$ 6,390.13

\$ 0

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)

None

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (revised June 27, 2003) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CDFA) 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

2/5/2015

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 a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ Township of \_\_\_\_\_ Elsinboro County of \_\_\_\_\_ Salem \_\_\_\_\_ during the year 2014 and that sheets 40 or 68 are unnecessary.

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

Name \_\_\_\_\_

Title \_\_\_\_\_ R.M.A. \_\_\_\_\_

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

**NOTE:**

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

**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014**

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

\$ 120,167,979.00

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

**Township of Elsinboro**

\_\_\_\_\_  
MUNICIPALITY

**Salem**

\_\_\_\_\_  
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

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

Cash Liabilities Must be Subtotaled and Subtotal Must be Marked with a "C" - Taxes Receivable Must be Subtotaled

Title of Account	Debit	Credit
Cash - Chief Financial Officer	961,509.78	
Cash - Collector	1,220.93	
Sub-Total Cash	962,730.71	
Delinquent Property Taxes	54,056.77	
Tax Title Liens Receivable	27,425.33	
Sub-Total Taxes Receivable	81,482.10	
Property Acquired for Taxes	131,400.00	
Due From Animal Control Fund	4,906.11 ✓	
Due From Payroll Fund	2,904.80 ✓	
Revenue Accounts Receivable	4,125.14	
	224,818.15	
Emergency Authorization		
Special Emergency Authorization (40A: 4-55)		
Encumbrance Payable		\$6,398.23 ✓
Appropriation Reserves		50,176.75 ✓
Prepaid Taxes		26,726.16 ✓
Due to State of N. J. Senior Citizens and Veterans		4,979.33 ✓
Local District School Taxes Payable		404,793.68
Due to Trust Other Fund		8,339.71 ✓
Due to Grant Fund		12,873.60 ✓
Due to General Capital Fund		162,042.18 ✓
Tax Overpayments		310.56
Reserve for Sale of Municipal Assets		2,000.00
Miscellaneous Accounts Payable		<del>1,800.00</del>
Due to LAC Township		82.50
		680,522.70 "C"
Reserve for Receivables		224,818.15
Fund Balance		282,208.01
	\$ 1,187,548.86	\$ 1,187,548.86

(Do not crowd - add additional sheets)

Sheet 3

- Dawson  
Marshall



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

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

[illegible]

(Do not crowd - add additional sheets)

\*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

## POT CLOSING TRIAL BALANCE FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2014

[illegible]

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
<b><u>Animal Control Fund</u></b>		
Cash	\$1,477.48	
Due from State - Seized Dog Trust Fund Acct	5,979.29	
Reserve for Animal Control Fund Expenditures		2,550.66
Due to Current Fund		4,906.11
Total	7,456.77	\$7,456.77
<b><u>Trust Other</u></b>		
Cash - Treasurer	\$5,800.16	
Due from Current Fund	8,339.71	
Reserve for:		
Unemployment		3,660.61
Escrow Deposits		7,676.48
Tax Title Lien Redemptions		167.61
Tax Sale Premium		400.00
Donations		2,235.17
Total	\$14,139.87	\$14,139.87
<b><u>Payroll Fund</u></b>		
Cash - Treasurer	\$11,035.97	
Due to Current Fund		2,904.80
Reserve for Payroll		8,131.17
Total	\$11,035.97	\$11,035.97

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION

Public Law 1998, C. 256

N/A

Municipal Public Defender Expended Prior Year 2013: ..... (1) 0  
(2) x 25%

Municipal Public Defender Trust Cash Balance December 31, 2014:..... (3) 0

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

Amount in excess of the amount expended:  $3 - (1 + 2) =$  ..... 0

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

NOT APPLICABLE

Chief Financial Officer \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

## Schedule of Trust Fund Deposits and Reserves

	<u>Purpose</u>	Amount Dec. 31, 2013 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as of Dec. 31, 2014
1	Unemployment	\$ 3,660.37	\$ 0.24	\$	\$ 3,660.61
2	Escrow Deposits	7,671.48	795.00	790.00	7,676.48
3	Tax Title Lien Redemptions	167.61	35,752.62	35,752.62	167.61
4	Reserve for Payroll	6,775.89	91,492.74	90,137.46	8,131.17
5	Donations	1,784.95	450.22		2,235.17
6	Tax Sale Premiums	250.00	4,300.00	4,150.00	400.00
7	Reserve for Animal Control Fund	2,176.56	374.10		2,550.66
8					
9					
10					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
	<b>Totals:</b>	\$ 22,486.86	\$ 133,164.92	\$ 130,830.08	\$ 24,821.70

Animal Control	\$ 2,550.66
Trust Other	14,139.87
Payroll	8,131.17
	<u>\$ 24,821.70</u>

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	Receipts				Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget				
Assessment Serial Bonds Issues:	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx
Assessment Bond Anticipation Note Issues	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx
			N/A				
Other Liabilities							
Trust Surplus							0.00
*Less Assets "Unfinanced"	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx	xxxxx xx
	\$0.00						

\* Show as red figure

**AS AT DECEMBER 31, 2014**

**(Do not crowd - add additional sheets)**

## CASH RECONCILIATION DECEMBER 31, 2014

[illegible]

\*Include Deposits in Transit

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

## REQUIRED CERTIFICATION

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

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

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

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

Signature \_\_\_\_\_ Title Registered Municipal Accountant

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

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

<b>Sun National Bank:</b>		
Current Fund	#5000149827	\$ 706,197.07
Unemployment Account	#5107789646	3,192.89
Payroll	#5102711936	11,344.77
Donations Requests Bequeaths	#4751407453	2,235.17
<b>The Bank</b>		
CD	#5825017030	39,229.59
CD	#5815017560	108,646.59
<b>Franklin Savings</b>		
Dog Registrar Account	#1000035715	1,660.88
<b>Harvest Bank</b>		
Redemption & Premium	1304510223	670.32
Tax Collector	1304510215	109,287.48
<b>Total</b>		<b>\$982,464.76</b>

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

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

Grant	Balance Jan 1, 2014	2014 Budget Revenue Realized	Received		Cancelled	Balance Dec. 31, 2014
<b>State Grants</b>						
Municipal Alliance Program - 2013	\$2,155.52		\$1,778.56			\$376.96
Municipal Alliance Program - 2014		\$3,819.14	673.19			3,145.95
Clean Communities Program 2014		4,000.00	4,000.00			
<b>Totals</b>	\$2,155.52	\$7,819.14	\$6,451.75		\$0.00	\$3,522.91

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

Grants	Balance Jan 1, 2014	Transferred from 2014 Budget Appropriations			Expended	Cancelled		Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
State Grants								
Municipal Alliance Program:								
2013	\$ 75.55				\$ 75.55			\$ -
2014		\$ 4,715.00			2,690.34			2,024.66
Clean Communities Program 2013	2,933.32				2,755.00			178.32
Clean Communities Program 2014		4,000.00						4,000.00
New Jersey Smalls Program 2013	2,000.00				869.24			1,130.76
REA Grant Program	547.00							547.00

### SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

[illegible]

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grants	Balance Jan 1, 2014	Transferred to 2014 Budget Appropriations			Received	Cancelled		Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
<b>State Grants</b>								
Drunk Driving Funds	\$4,914.89							\$4,914.89
NJ Forestry Grant					\$3,000.00			3,000.00
Totals	\$4,914.89	\$0.00			\$3,000.00	\$0.00		\$7,914.89

**\*LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2014		xxxxxxxx xx	xxxxxxxx xx
School Tax Payable	85001-00	xxxxxxxx xx	\$380,895.68
School Tax Deferred (Not in excess of 50% of Levy-2013-2014)	85002-00	xxxxxxxx xx	299,185.50
Levy School Year July 1, 2014 - June 30, 2015		xxxxxxxx xx	1,407,960.00
Levy Calendar Year 2014		xxxxxxxx xx	
Paid		1,384,062.00	xxxxxxxx xx
Balance December 31, 2014		xxxxxxxx xx	xxxxxxxx xx
School Tax Payable	85003-00	404,793.68	xxxxxxxx xx
School Tax Deferred (Not in excess of 50% of Levy-2014-2015)	85004-00	299,185.50	xxxxxxxx xx
*Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		\$2,088,041.18	\$2,088,041.18

# Must include unpaid requisitions

**MUNICIPAL OPEN SPACE TAX**

		Debit	Credit
Balance January 1, 2014	85045-00	xxxxxxxx xx	
2014 Levy	81105-00	xxxxxxxx xx	
Interest Earned		xxxxxxxx xx	
Expenditures			xxxxxxxx xx
Balance December 31, 2014	85046-00		xxxxxxxx xx

**REGIONAL SCHOOL TAX**  
(Provide a separate statement for each Regional District involved)

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

N/A

**REGIONAL HIGH SCHOOL TAX**

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

# COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2014		XXXXXXXXXX XX	XXXXXXXXXX XX
County Taxes	80003-01	XXXXXXXXXX XX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX XX	
2014 Levy:		XXXXXXXXXX XX	XXXXXXXXXX XX
General County	80003-03	XXXXXXXXXX XX	\$1,010,780.01
County Library	80003-04	XXXXXXXXXX XX	
County Health		XXXXXXXXXX XX	
County Open Space Prevention		XXXXXXXXXX XX	21,342.17
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX XX	2,465.29
Paid		1,034,587.47	XXXXXXXXXX XX
Balance December 31, 2014		XXXXXXXXXX XX	XXXXXXXXXX XX
County Taxes			XXXXXXXXXX XX
Due County for Added and Omitted Taxes		0.00	XXXXXXXXXX XX
		\$1,034,587.47	\$1,034,587.47

## SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2014	80003-06		XXXXXXXXXX XX	
2014 Levy:				
(List Each Type of District Tax Separately - see Footnote)			XXXXXXXXXX XX	XXXXXXXXXX XX
Fire -	81108-00		XXXXXXXXXX XX	XXXXXXXXXX XX
Sewer -	81111-00		XXXXXXXXXX XX	XXXXXXXXXX XX
Water -	81112-00		XXXXXXXXXX XX	XXXXXXXXXX XX
Garbage -	81109-00		XXXXXXXXXX XX	XXXXXXXXXX XX
Open Space-	81105-00		XXXXXXXXXX XX	XXXXXXXXXX XX
Total 2014 Levy	80003-07		XXXXXXXXXX XX	
Paid	80003-08		0.00	XXXXXXXXXX XX
Balance December 31, 2014	80003-09			XXXXXXXXXX XX
			0.00	0.00

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance January 1, 2014	80004-01	xxxxxxxxxx	xx		
State Library Aid Received in 2014	80004-02	xxxxxxxxxx	xx	xxxxxxxxxx	xx
Expended	80004-09			xxxxxxxxxx	xx
Balance December 31, 2014	80004-10				

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	\$157,747.00	\$157,747.00	0.00
Surplus Anticipated with Prior Written Consent of Director of Local Gov 80102-			
Miscellaneous Revenue Anticipated:	xxxxxxxx xx	xxxxxxxx xx	xxxxxxxx xx
Adopted Budget	125,085.14	125,806.16	721.02
Added by N.J.S. 40A:4-87: (List on 17a)	4,000.00 xxxxxxxx xx	4,000.00 xxxxxxxx xx	xxxxxxxx xx
Total Misc. Revenue Anticipated 80103-	129,085.14	129,806.16	721.02
Receipts from Delinquent Taxes 80104-	33,110.00	90,795.86	57,685.86
Amount to be Raised by Taxation:	xxxxxxxx xx	xxxxxxxx xx	xxxxxxxx xx
(a)Local Tax for Municipal Purposes 80105-	402,811.11	xxxxxxxx xx	xxxxxxxx xx
(b)Addition to Local District School Tax 80106-	xxxxxxxx xx	xxxxxxxx xx	xxxxxxxx xx
Total Amount to be Raised by Taxation 80107-	402,811.11	508,168.97	105,357.86
	\$722,753.25	\$886,517.99	163,764.74

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxx xx	\$2,765,879.43
Amount to be Raised by Taxation:	xxxxxxxx xx	xxxxxxxx xx
Local District School Tax 80109-00	\$1,407,960.00	xxxxxxxx xx
Regional School Tax 80119-00		xxxxxxxx xx
Regional High School Tax 80110-00		xxxxxxxx xx
County Taxes 80111-00	1,032,122.18	xxxxxxxx xx
Due County for Added & Omitted Taxes 80112-00	2,465.29	xxxxxxxx xx
Special District Taxes 80113-00		xxxxxxxx xx
Municipal Open Space Tax 80120-00		xxxxxxxx xx
Reserve for Uncollected Taxes 80114-00	xxxxxxxx xx	184,837.01
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxx xx	
Balance for Support of Municipal Budget (or) 80116-00	508,168.97	xxxxxxxx xx
*Excess Non-Budget Revenue (See footnote) 80117-00		xxxxxxxx xx
*Deficit Non-Budget Revenue (See footnote) 80118-00	xxxxxxxx xx	
*These items are applicable 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.	\$2,950,716.44	\$2,950,716.44

**Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87**

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

**Sheet 17a**

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	\$718,753.25
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	4,000.00
Appropriated for 2014 (Budget Statement Item 9)	80012-03	722,753.25
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	722,753.25
Overexpenditures	80012-06	
Total Appropriations and Overexpenditures	80012-07	722,753.25
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	487,739.49
Paid or Charged - Reserve for Uncollected Taxes	80012-09	184,837.01
Reserved	80012-10	50,176.75
Total Expenditures		722,753.25
Unexpended Balances Canceled (see footnote)		\$0.00

## 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 be equal the sum of "Total Expenditures" and "Unexpected Balances Canceled".

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

## RESULTS OF 2014 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX XX	XXXXXXXXXX XX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX XX	\$721.02
Delinquent Tax Collections	80013-02	XXXXXXXXXX XX	57,685.86
		XXXXXXXXXX XX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX XX	105,357.86
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXXXXX XX	0.00
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX XX	51,775.51
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX XX	0.00
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX XX	
Sale of Municipal Assets		XXXXXXXXXX XX	0.00
Unexpended Balances of 2013 Appropriation Reserves	80013-05	XXXXXXXXXX XX	44,226.89
Prior Years Interfund Returned in 2014	80013-06	XXXXXXXXXX XX	
		XXXXXXXXXX XX	
		XXXXXXXXXX XX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX XX	XXXXXXXXXX XX
Balance January 1, 2014	80013-07	299,185.50	XXXXXXXXXX XX
Balance December 31, 2014	80013-08	XXXXXXXXXX XX	299,185.50
Deficit in Anticipated Revenues:		XXXXXXXXXX XX	XXXXXXXXXX XX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX XX
Delinquent Tax Collections	80013-10		XXXXXXXXXX XX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX XX
Interfund Advances Originating in 2014			XXXXXXXXXX XX
Senior Citizens Receivable Canceled	80013-12		XXXXXXXXXX XX
Refund of Prior Year Revenue			XXXXXXXXXX XX
Prior Year Senior Citizens Disallowed		250.00	XXXXXXXXXX XX
			XXXXXXXXXX XX
Deficit Balance-To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX XX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	259,517.14	XXXXXXXXXX XX
		\$558,952.64	\$558,952.64

**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

[illegible]

**SURPLUS - CURRENT FUND  
YEAR 2014**

		Debit	Credit
1. Balance January 1, 2014	80014-01	xxxxxxxxxx xx	\$180,437.87
2.		xxxxxxxxxx xx	
3. Excess Resulting from 2014 Operations	80014-02	xxxxxxxxxx xx	259,517.14
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	157,747.00	xxxxxxxxxx xx
5. Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Gov't. Services	80014-04		xxxxxxxxxx xx
6.			xxxxxxxxxx xx
7. Balance December 31, 2014	80014-05	282,208.01	xxxxxxxxxx xx
		\$439,955.01	\$439,955.01

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

Cash	80014-06	\$962,730.71
Investments	80014-07	
Sub Total		962,730.71
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	680,522.70
Cash Surplus	80014-09	282,208.01
Deficit in Cash Surplus	80014-10	( )
Other Assets Pledged to Surplus: *		
(1) Due from State of NJ Senior Citizens and Veterans Deduction	80014-16	
Deferred Charges #	80014-12	0.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	0.00
*IN THE CASE OF A "DEFICIT IN CASH SURPLUS," OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. #MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET. (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.	80014-15	\$282,208.01

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

(FOR MUNICIPALITIES ONLY)  
**CURRENT TAXES - 2014 LEVY**

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>2,842,955.58</u>
	82113-00	\$	<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00	\$	<u>                    </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>                    </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>6,628.93</u>
5a. Subtotal 2014 Levy			<u>\$2,849,584.51</u>
5b. Reductions due to tax appeals**			<u>                    </u>
5c. Total 2014 Tax Levy	82106-00	\$	<u>2,849,584.51</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>6,886.07</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>22,762.24</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash: In 2013	82121-00	\$	<u>13,885.90</u>
In 2014*	82122-00	\$	<u>2,731,743.53</u>
Homestead Benefit Credit	82124-00	\$	<u>                    </u>
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>20,250.00</u>
Total To line 14	82111-00	\$	<u>2,765,879.43</u>
11. Total Credits		\$	<u>2,795,527.74</u>
12. Amount Outstanding December 31, 2014	83120-00	\$	<u>54,056.77</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is			<u>97.06%</u>
	82112-00		

Note if municipality conducted Accelerated Tax Sale or Tax Levy Sale check here & complete sheet 22a

**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10	\$	<u>2,765,879.43</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u>                    </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u>2,765,879.43</u>

Note A: In showing the above percentage the following should be noted:  
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,997.50,  
the percentage represented by the cash collections would be  
\$1,049,977.50 / \$1,500,000.00, or .699985. The correct percentage to  
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

\*Include overpayments applied as part of 2014 collections.

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

ACCELERATED TAX SALE/TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2014

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$	_____
LESS: Proceeds from Accelerated Tax Sale		_____
Net Cash Collected	\$	_____
Line 5c (Sheet 22) Total 2014 Tax Levy	\$	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net cash collected divided by Item 5c) is		_____ %

NOTE: This percentage should be utilized to calculate the Reserve for Uncollected Taxes on Sheet 25, then proceed to complete Sheet 25a to compute the current budget appropriation.

N/A

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$	_____
LESS: Proceeds from Tax Levy Sale (excluding premium)		_____
NET Cash Collected	\$	_____
Line 5c (Sheet 22) Total 2014 Tax Levy	\$	_____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net cash collected divided by Item 5c) is		_____ %

NOTE: This percentage should be utilized to calculate the Reserve for Uncollected Taxes on Sheet 25.

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

	Debit	Credit
1. Balance January 1, 2014	xxxxxxxx xx	xxxxxxxx xx
Due from State of New Jersey		xxxxxxxx xx
Due to State of New Jersey	xxxxxxxx xx	4,229.33
2. Sr. Citizens Deductions Per Tax Billings	2,250.00	xxxxxxxx xx
3. Veterans Deductions Per Tax Billings	17,750.00	xxxxxxxx xx
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	xxxxxxxx xx
5. Sr. Citizens Deductions Allowed by Tax Collector-2013 Taxes		
6. Veterans Deductions Allowed		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxx xx	250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	xxxxxxxx xx	250.00
9. Received in Cash from State	xxxxxxxx xx	20,750.00
10. Veterans Deductions Disallowed By Tax Collector		
11. Receivable Canceled		
12. Balance December 31, 2014	xxxxxxxx xx	xxxxxxxx xx
Due from State of New Jersey	xxxxxxxx xx	
Due to State of New Jersey	4,979.33	xxxxxxxx xx
	\$25,479.33	\$25,479.33

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

Line 2	\$2,250.00
Line 3	17,750.00
Line 4	500.00
Line 6	0.00
Sub-Total	20,500.00
Less: Line 7 & 10	250.00
To Item 10, Sheet 22	\$20,250.00

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

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

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

Signature of Tax Assessor

License #

Date

NOT APPLICABLE

Calculation to Utilize Proceeds in Current Budget as Deduction  
to Reserve for Uncollected Taxes Appropriation

A. Reserve for Uncollected Taxes (Sheet 25, item 22) \$ \_\_\_\_\_

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 \_\_\_\_\_ %  
[(2015 estimated total levy - 2015 total levy)/2015 total levy]

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

**NOT APPLICABLE**

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

2015 Reserve for uncollected Taxes Appropriation Calculation (Actual)	\$	_____
1. Subtotal General Appropriations (item 8(L) budget sheet 29)	\$	_____
2. Taxes not included in budget (AFS 25, items 2 thru 7)	\$	_____
Total	\$	_____
3. Less: Anticipated Revenues (item 5, budget sheet 11)	\$	_____
4. CASH REQUIRED	\$	_____
5. Total Required at    % (items 4 & 6)	\$	_____
6. Reserve for Uncollected Taxes (item E above)	\$	_____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2014		\$110,823.38	XXXXXXXX XX
A. Taxes	83102-00	\$92,262.86	XXXXXXXX XX
B. Tax Title Liens	83103-00	18,560.52	XXXXXXXX XX
2. Canceled:		XXXXXXXX XX	XXXXXXXX XX
A. Taxes	83105-00	XXXXXXXX XX	
B. Tax Title Liens	83106-00	XXXXXXXX XX	
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXX XX	XXXXXXXX XX
A. Taxes	83108-00	XXXXXXXX XX	
B. Tax Title Liens	83109-00	XXXXXXXX XX	
4. Added Taxes	83110-00	388.85	XXXXXXXX XX
5. Added Tax Title Liens	83111-00		XXXXXXXX XX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXX XX	XXXXXXXX XX
A. Taxes - Transfers to Tax Title Liens	83104-00		1,855.85
B. Tax Title Liens-Transfers from Taxes	83107-00	1,855.85	
7. Balance Before Cash Payments		XXXXXXXX XX	111,212.23
8. Totals		113,068.08	113,068.08
9. Balance Brought Down		111,212.23	XXXXXXXX XX
10. Collected:		XXXXXXXX XX	90,795.86
A. Taxes	83116-00	90,795.86	XXXXXXXX XX
B. Tax Title Liens	83117-00	0.00	XXXXXXXX XX
11. Interest and Costs - 2014 Tax Sale		122.89	XXXXXXXX XX
12. 2014 Taxes Transferred to Liens		6,886.07	XXXXXXXX XX
13. 2014 Taxes		54,056.77	XXXXXXXX XX
14. Balance December 31, 2014		XXXXXXXX XX	81,482.10
A. Taxes	83121-00	54,056.77	XXXXXXXX XX
B. Tax Title Liens	83122-00	27,425.33	XXXXXXXX XX
15. Totals		\$172,277.96	\$172,277.96

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

81.64%

17. Item No. 14 multiplied by percentage shown above is  
maximum amount that may be anticipated in 2015.

\$66,523.59  
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, 2014	84101-00	\$131,400.00	XXXXXXXXXX XX
2. Foreclosed or Deeded in 2014		XXXXXXXXXX XX	XXXXXXXXXX XX
3. Tax Title Liens	84103-00		XXXXXXXXXX XX
4. Taxes Receivable	84104-00		XXXXXXXXXX XX
5A.	84102-00		XXXXXXXXXX XX
5B.	84105-00	XXXXXXXXXX XX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX XX	XXXXXXXXXX XX
8. Sales		XXXXXXXXXX XX	
9. Cash*	84109-00	XXXXXXXXXX XX	
10. Contract	84110-00	XXXXXXXXXX XX	
11. Mortgage	84111-00	XXXXXXXXXX XX	
12. Loss on Sales	84112-00	XXXXXXXXXX XX	
13. Gain on Sales	84113-00		XXXXXXXXXX XX
14. Balance December 31, 2014	84114-00	XXXXXXXXXX XX	131,400.00
		\$131,400.00	\$131,400.00

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2014	84115-00		XXXXXXXXXX XX
16. 2014 Sales from Foreclosed Property	84116-00		XXXXXXXXXX XX
17. Collected *	84117-00	XXXXXXXXXX XX	
18.	84118-00	XXXXXXXXXX XX	
19. Balance December 31, 2014	84119-00	XXXXXXXXXX XX	0.00
		0.00	0.00

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2014	84120-00		XXXXXXXXXX XX
21. 2014 Sales from Foreclosed Property	84121-00		XXXXXXXXXX XX
22. Collected *	84122-00	XXXXXXXXXX XX	
23.	84123-00	XXXXXXXXXX XX	
24. Balance December 31, 2014	84124-00	XXXXXXXXXX XX	
Analysis of Sale of Property: \$			
* Total Cash Collected in SFY 2014 (84125-00)			

Realized in SFY 2014 Budget \$0  
To Results of Operation (Sheet 19)

**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST AND GENERAL CAPITAL FUNDS**  
 (Do not include emergency authorizations pursuant to N.J.S. 40A:4-55,  
 N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2013 per Audit Report</u>	<u>Amount 2014 Budget</u>	<u>Amount Resulting from 2014</u>	<u>Balance as at Dec. 31, 2014</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. Deficit Construction Code	\$ _____	\$ _____	\$ _____	\$ _____
4. Overexpenditure of Appropriation	\$ _____ \$ _____	\$ _____ \$ _____	\$ _____ \$ _____	\$ _____ \$ _____
5. Overexpenditure of Grant	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____

**NONE**

\*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. _____	_____	\$ _____

**JUDGMENTS 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. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**N.J.S. 40A:4-53 SPECIAL EMERGENCY -**

**TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.**

[illegible]

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

Chief Financial Officer

\*Not less than one fifth (1/5) of amount authorized but not more than the 1/5 the amount shown in the column "Balance Dec. 31, 2014" must be entered here and then raised in the 2015 budget.

**N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES**

[illegible]

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

Chief Financial Officer

\*Not less than one third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2014" must be entered here and then raised in the 2015 budget.

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

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2013 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXX XX		
Issued	80033-02	XXXXXXXX XX		
Paid	80033-03		XXXXXXXX XX	
Outstanding, December 31, 2014	80033-04		XXXXXXXX XX	
		\$0.00	\$0.00	
2015 Bond Maturities - General Capital Bonds			80033-05	
2015 Interest on Bonds*			80033-06	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2014	80033-07	XXXXXXXXXX XX		
Issued	80033-08	XXXXXXXXXX XX		
Paid	80033-09		XXXXXXXXXX XX	
Outstanding, December 31, 2014	80033-10		XXXXXXXXXX XX	
2015 Bond Maturities - Assessment Bonds			80033-11	
2015 Interest on Bonds*			80033-12	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

NOT APPLICABLE

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

(COUNTY) (MUNICIPAL) LOAN

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXX XX		
Issued	80033-02	XXXXXXXX XX		
Paid	80033-03		XXXXXXXX XX	
Outstanding, December 31, 2014	80033-04		XXXXXXXX XX	
		\$0.00	\$0.00	
2015 Loan Maturities			80033-05	
2015 Interest on Loans			80033-06	
Total 2015 Debt Service for Loan			80033-13	
LOAN				
Outstanding January 1, 2014	80033-07	XXXXXXXXXX XX		
Issued	80033-08	XXXXXXXXXX XX		
Paid	80033-09		XXXXXXXXXX XX	
Outstanding, December 31, 2014	80033-10		XXXXXXXXXX XX	
2015 Loan Maturities			80033-11 \$	
2015 Interest on Loans			80033-12 \$	
Total 2015 Debt Service for Loan			80033-13 \$	

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14 80033-15

NOT APPLICABLE

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

TYPE I SCHOOL TERM BONDS

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

LIST OF BONDS ISSUED DURING 2014

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

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036- \$	\$
2. Special Emergency Notes	80037- \$	\$
3. Tax Anticipation Notes	80038- \$	\$
4. Int. on Unpaid State and Co. Taxes	80039- \$	\$
5. _____	\$	\$
6. _____	\$	\$

NOT APPLICABLE

# DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued *		Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014		Date of Maturity	Rate of Interest	2015 Budget Requirement			Interest Computed to (Insert Date)
								For Principal		For Interest **	
2.											
3.											
4.											
5.											
6.											
7.											
8.											
9.											
10.											
11.											
12.											
13.											
14.											
Total	\$0.00			\$0.00				\$0.00		\$0.00	

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

Memo: Type 1 School Notes should be separately listed and totaled.

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

All notes with an original date of issue of 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted with statement.

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

80051-01

80051-02

NOT APPLICABLE

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued *		Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014		Date of Maturity	Rate of Interest	2015 Budget Requirement				Interest Computed to (Insert Date)
								For Principal		For Interest **		
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.						NOT APPLICABLE						
11.												
12.												
13.												
14.												
Total												

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

80051-01

80051-02

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

80051-01

80051-02

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

## (GENERAL CAPITAL FUND)

<b>IMPROVEMENTS</b> Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
Ord 2012-5 Purchase of Trash Containers	35,000.00						35,000.00	
Ord 2013- 3 Reconstruction of Garden Drive	28,649.63				14,065.56	14,584.07	0.00	
Ord 2014-4 Acquisition of Server, Driveway								
Repairs and Veterans Memorial			40,000.00		19,752.90		20,247.10	

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

<b>IMPROVEMENTS</b> Specify each authorization by purpose. Do not merely designate by a code number.	<b>Balance - January 1, 2014</b>		<b>2014 Authorizations</b>		<b>Expended</b>	<b>Authorizations Canceled</b>	<b>Balance - December 31, 2014</b>	
	<b>Funded</b>	<b>Unfunded</b>					<b>Funded</b>	<b>Unfunded</b>
Total	\$63,649.63	\$0.00	\$40,000.00		\$33,818.46	\$14,584.07	\$55,247.10	\$0.00

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2014	80031-01	xxxxxxxx xx	\$131,888.76
Received from 2014 Budget Appropriation *	80031-02	xxxxxxxx xx	0.00
		xxxxxxxx xx	
Improvement Authorizations Canceled			
(financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxx xx	6,388.07
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxx xx	xxxxxxxx xx
			xxxxxxxx xx
			xxxxxxxx xx
			xxxxxxxx xx
			xxxxxxxx xx
			xxxxxxxx xx
			xxxxxxxx xx
			xxxxxxxx xx
			xxxxxxxx xx
			xxxxxxxx xx
			xxxxxxxx xx
			xxxxxxxx xx
			xxxxxxxx xx
			xxxxxxxx xx
			xxxxxxxx xx
Appropriated to Finance Improvement Authorization	80031-04	\$40,000.00	xxxxxxxx xx
			xxxxxxxx xx
Balance December 31, 2014	80031-05	98,276.83	xxxxxxxx xx
		\$138,276.83	\$138,276.83

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

**GENERAL CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

		Debit	Credit
Balance January 1, 2014	80030-01	XXXXXXXX XX	
Received from 2014 Budget Appropriation *	80030-02	XXXXXXXX XX	
Received from 2014 Emergency Appropriation *	80030-03	XXXXXXXX XX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXX XX
			XXXXXXXX XX
Balance December 31, 2014	80030-05		XXXXXXXX XX

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 2014  
AND DOWN PAYMENTS (N.J.S. 40A:2-11)**

**GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
Ord. No. 2014-4 Acquisition of Server,				
Driveway Repairs and Veterans				
Memorial	\$40,000.00		\$ 40,000.00	\$ 40,000.00
Total 80032-00	\$40,000.00	\$0.00	\$40,000.00	\$40,000.00

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

\$140,000 of the Downpayment constitutes NJ Transportation Trust Funds Receivable  
Sheet 37

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2014

		Debit	Credit
Balance January 1, 2014	80029-01	xxxxxxx xx	\$7,843.25
Premium on Sale of Bonds		xxxxxxx xx	
Improvement Authorizations Canceled		xxxxxxx xx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxx xx
Appropriated to 2014 Budget Revenue	80029-03		xxxxxxx xx
Balance December 31, 2014	80029-04	7,843.25	xxxxxxx xx
		\$7,843.25	\$7,843.25

BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

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

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

# MUNICIPALITIES ONLY IMPORTANT!!

*This Sheet Must be Completely Filled in or the Statement Will Be Considered Incomplete00*

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

- A.
- |  |                       |
|--|-----------------------|
| 1. Total Tax Levy for the Year 2014 was  | <u>\$2,849,584.51</u> |
| 2. Amount of Item 1 Collected in 2014(*) | <u>\$2,765,879.43</u> |
| 3. Seventy (70) percent of Item 1        | <u>1,994,709.16</u>   |
- (\*) Including prepayments and overpayments applied.

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

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

- C. Does the appropriation required to be included in the 2015 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: N/A

- D.
- |   |               |
|---|---------------|
| 1. Cash Deficit 2013  | \$ <u>N/A</u> |
| 2. 4% of 2013 Tax Levy for all purposes:<br>Levy -- \$ _____ = \$ _____ |               |
| 3. Cash Deficit 2014  | \$ _____      |
| 4. 4% of 2014 Tax Levy for all purposes:<br>Levy -- \$ _____            | \$ _____      |

E. Unpaid	2013	2014	Total
1. State Taxes	<u>                    </u>	<u>                    </u>	<u>\$0.00</u>
2. County Taxes	<u>                    </u>	<u>                    </u>	<u>\$0.00</u>
3. Amounts due Special Districts	<u>                    </u>	<u>                    </u>	<u>\$0.00</u>
4. Amounts due School Districts for Local School Tax	<u>                    </u>	<u>\$404,793.68</u>	<u>\$404,793.68</u>

# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2014

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and 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 with "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 2014 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 2014
- 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deduction
- 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 2013
- 38. General Capital Surplus, Bond Covenants
- 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chapter 211 P.L. 1981)

## UTILITIES ONLY

- 40. Instructions
- 41 & 55. Trial Balance - Utility Fund
- 42 & 56. Trial Balance - Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2013 Utility Operation
- 46 & 60. Results of Operations - Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments - Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2013; Utility Capital Surplus

**NOT APPLICABLE**