

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

POPULATION LAST CENSUS 5,765
NET VALUATION TAXABLE 2015 861,758,309
MUNICODE 2160

**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.

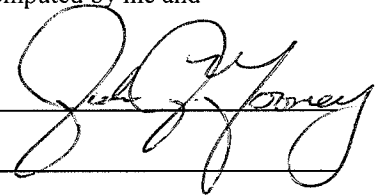
Township of Lopatcong, County of Warren

**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 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature John J. Mooney of Nisivoccia LLP
Title Registered Municipal Accountant



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

REQUIRED CERTIFICATION BY 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 Janice Saponaro, am the Chief Financial Officer, License # N-903, of the Township of Lopatcong, County of Warren 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, 2015, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance 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
Address 232 South Third Street
Phone Number 908-859-3355
Fax Number 908-213-1037
Email saponaroj@lopatcongtp.com

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

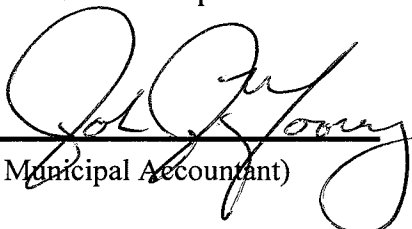
Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Lopatcong 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, except for circumstances as set forth below, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 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/county, taken as a whole.

Listing of agreed upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

Due to the turnover in the Chief Financial Officer position during the year, there were operations which were not performed by year end. The function of bank reconciliations was not performed for the Current Fund from May 2015 through December 2015, the Sewer Operating Fund from September 2015 through May 2015, and the Payroll account for the entire year. We also found that there were items of revenue which were not posted in the general ledger. Further, the general ledger contained many erroneous postings during the year. We tried to identify as many of the mispostings and correct cash to the best of our abilities during the preparation of the annual financial statements, however we did not perform an audit of the Township. The current CFO was hired effective 1/1/2016, and will be brought up to speed on what needs to be accomplished prior to our audit.

John J. Mooney

(Registered Municipal Accountant)
Nisivoccia LLP
(Firm Name)
200 Valley Road Suite 300
(Address)
Mount Arlington, NJ 07856
(Address)
973-328-1825
(Phone Number)
973-328-0507
(Fax Number)
jmooney@nisivoccia.com
(Email)

Certified by me

this 10th day of February, 2016.

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

The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2015 as required under N.J.A.C. 5:23-4.17.

Printed Name: **John Fritts**

Signature: _____

Certificate #: **008293**

Date: _____

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

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

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 "CAP" waiver per N.J.S.A. 40A:4-45.3ee
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: Township of Lopatcong
Chief Financial Officer: Janice Saponaro
Signature: _____
Certificate #: N-903
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

22-6002047

Fed I.D. #

Township of Lopatcong

Municipality

Warren

County

Report of Federal and State Financial Assistance

Expenditure of Awards

Fiscal Year Ending: 12/31/2015

	(1) Federal programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	_____	\$ <u>18,625.95</u>	\$ _____ -

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 OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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

Signature of Chief Financial Officer

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ 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 Registered Municipal Accountant

(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.

N/A

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
Township of Lopatcong

MUNICIPALITY
Warren

COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2015

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

Title of Account	Debit	Credit
Cash and Cash Equivalents	3,048,082.54	
Due From State of New Jersey:		
Senior Citizens and Veterans Deductions	6,676.21	
Receivables Offset with Full Reserves:		
Delinquent Property Taxes Receivable	685,638.15	
Tax Title Lien Receivable	172,826.48	
Revenue Accounts Receivable	2,156.76	
Property Acquired for Taxes - Assessed Valuation	577,800.00	
Due From:		
Federal and State Grant Fund	19,250.89	
Trust Fund	64,404.85	
Payroll	191,002.25	
	1,713,079.38	
Deferred Charges:		
Special Emergency	65,794.40	
Deficit in Public Defender Trust Fund	2,600.00	
Expenditure Without Appropriation - Grant	1,787.78	
	70,182.18	
Totals	4,838,020.31	

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D) AS AT DECEMBER 31, 2015

Cash Liabilities Must Be Subtotalled and Subtotal Must be Marked with "C" -- Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
Appropriation Reserves:		
Unencumbered		138,214.72
Encumbered		93,470.31
		231,685.03
Prepaid Taxes		132,185.66
Due to County for Added Taxes		45,956.60
Due to State of New Jersey - Marriage Licenses		1,440.00
Due Other Trust Fund Tax Sale Premium		225,800.00
Due Open Space Trust Fund		7,696.00
Due General Capital Fund		6,245.00
Due Sewer Operating Fund		302,345.50
Due Sewer Capital Fund		1,692,022.00
Local School District Taxes Payable		167,676.28
Reserve for Update of Master Plan		7,208.71
Reserve for Sale of Municipal Assets		24.60
		2,820,285.38 "c"
Reserve for Receivables		1,713,079.38
Fund Balance		304,655.55
		4,838,020.31

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014: (1) \$
x 25%
..... (2) \$

Municipal Public Defender Trust Cash Balance December 31, 2015: (3) \$

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) = \$ _____

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

Chief Financial Officer: Janice Saponaro
Signature: _____
Certificate #: N-903
Date: _____

Schedule of Trust Fund Reserves

<u>Purpose</u>	<u>Amount per 12/31/2014 Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as of 12/31/2015</u>
1. <u>Community Hope Trust</u>	230,091.51	276.28		230,367.79
2. <u>UCI Deposits</u>	2,803.87	1,223.74	638.76	3,388.85
3. <u>Subdivision Fees</u>	825,625.58	248,257.62	255,290.77	818,592.43
4. <u>Detention Basin/Sidewalk Construction</u>	81,068.18			81,068.18
5. <u>Tax Sale Premium Funds</u>	127,300.00	238,700.00	110,200.00	255,800.00
6. <u>Open Space Trust</u>	11,147.62	258,620.51	256,000.00	13,768.13
7. <u>Outside Employment of Police Officers</u>	10,615.59	34,055.70	34,055.70	10,615.59
8. <u>Parking Offenses Adjudication Act</u>	612.60	2.00		614.60
9. <u>Public Defender</u>	-	600.00	3,200.00	(2,600.00)
10. <u>Committee on Affordable Housing</u>	177,172.95	8,277.71	1,164.68	184,285.98
11. <u>Recreation</u>	45,785.64	100,259.67	107,433.24	38,612.07
12. <u>Snow Removal</u>	6,966.68			6,966.68
13. _____				
14. _____				
15. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
Totals:	1,519,190.22	890,273.23	767,983.15	1,641,480.30

**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, 2014	RECEIPTS					Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

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

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Current Fund:	
Provident #80013495	508,696.04
PNC Bank #80-2569-7904	2,392,604.24
PNC Bank #80-2569-7912	75,080.67
	2,976,380.95
Animal Control:	
PNC Bank Acct #80-2569-8069	1,540.70
Provident #80013388	0.02
	1,540.72
General Capital:	
PNC Bank #8025698018	1,774.96
Provident # 80013528	19,072.41
	20,847.37
Sewer Operating:	
Provident #80013502	32,431.05
PNC Bank #80-2569-8026	571,573.63
	604,004.68
Sewer Capital:	
Provident #80013487	59,956.34
Provident #00013990	46,635.11
PNC Bank #80-2569-8042	58,108.42
	164,699.87
Sewer Utility Assessment Trust:	
Provident # 80013479	46.23
Federal and State Grant Fund	
Provident #12010799	30,053.15
Team Capital #20036802	38,554.98
	68,608.13

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

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

Grant	Balance Jan. 1, 2015	2015 Budget Revenue Realized	Received	Transfer From Unappropriated Reserves	Balance Dec. 31, 2015
Municipal Alliance:					
2003	2,455.28				2,455.28
2004	378.96				378.96
Domestic Violence Training Program - 2003	2,082.06				2,082.06
Recycling Tonnage Grant:					
2007	321.91				321.91
2014		8,726.42		8,726.42	
Stormwater Management Grant - 2007	2,117.00				2,117.00
Fire Company Grant	3,590.00				3,590.00
New Jersey Department of Transportation Grant	40,000.00				40,000.00
Community Forestry Grant	119.00				119.00
U Drink, U Drive, U Lose Grant:					
2006	1,087.12				1,087.12
2007	2,913.00				2,913.00

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

Grant	Balance Jan. 1, 2015	2015 Budget Revenue Realized	Received	Transfer From Unappropriated Reserves	Balance Dec. 31, 2015
Safe and Secure Communities Program:					
2008	30,770.00				30,770.00
2009	22,025.00				22,025.00
2010	1,821.00				1,821.00
Assistance to Firefighters Grant:	28,342.00				28,342.00
Regional Master Plan Highlands Grant:					
2010	17,933.50				17,933.50
Obey the Signs or Pay the Fines Grant	175.00				175.00
NJBPU Clean Energy Program	36,235.50				36,235.50
Totals	192,366.33	8,726.42		8,726.42	192,366.33

Sheet 10A

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Encumbrances Returned	Expended	Encumbrances	Balance Dec. 31, 2015	Appropriation Without Reserve
		Budget	Appropriations By 40A:4-87					
Recycling Tonnage Grant:								
2014	4,267.39	8,726.42					12,993.81	
New Jersey Transportation Trust Fund:								
2012	1,635.53						1,635.53	
Pothole Repair Program-1996	0.84						0.84	
Environmental Services Grant - 1999	61.57						61.57	
GIS Grant - 2001	2,500.00						2,500.00	
Federal Recreation Trails Grant - 2001	326.67						326.67	
State Forestry Grant	484.41						484.41	
South First Street Developers Share	2,186.76						2,186.76	
Clean Communities Program:								
2011	8,343.22				8,343.22			
2012	5,176.10				4,081.38		1,094.72	
2013	9,940.88				440.00		9,500.88	
2014	3,951.71						3,951.71	

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Encumbrances Returned	Expended	Encumbrances	Balance Dec. 31, 2015	Appropriation Without Reserve
		Budget	Appropriations By 40A:4-87					
Donations for Shade Trees-2002	267.50						267.50	
Emergency Planning Grant-2004	134.56						134.56	
NJ Motor Vehicle Fines	653.00						653.00	
Safe & Secure Communities Program:								
2009	5,931.05						5,931.05	
2010	1,821.00						1,821.00	
2014	83,132.00						83,132.00	
Obey the Signs or Pay the Fines	175.00						175.00	
Donations for Announcers Booth	561.59						561.59	
Donations for Police Department	400.00						400.00	
Donations for Police Equipment	1,661.90						1,661.90	
Hepatitis B Inoculation	1,140.00						1,140.00	
Assistance to Firefighters Grant	11.03						11.03	
Local Match	211.92						211.92	
Wastewater Management Grant	3,543.40						3,543.40	
Reserve for DOT Local Aid Grant	7,660.00						7,660.00	
Drunk Driving Enforcement Fund	8,863.97						8,863.97	

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Encumbrances Returned	Expended	Encumbrances	Balance Dec. 31, 2015	Appropriation Without Reserve
		Budget	Appropriations By 40A:4-87					
Reserve for Body Armor Grant	1,326.97				1,326.97			
Body Armor Grant:								
2013	1,725.49				1,725.49			
2014	921.11				2,708.89			1,787.78
Warren County DARE Officer Association	242.08						242.08	
Drive Sober or Get Pulled Over	3,586.20						3,586.20	
Totals	162,844.85	8,726.42			18,625.95		154,733.10	1,787.78

Sheet 11b

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

Grant	Balance Jan. 1, 2015	Transferred to 2015 Budget Appropriations			Received			Balance Dec. 31, 2015
		Budget	Appropriations By 40A:4-87					
Clean Communities Grant					20,311.75			20,311.75
Body Armor Grant					1,678.72			1,678.72
Recycling Tonnage Grant	8,726.42	8,726.42						
Safe and Secure Communities Grant					30,000.00			30,000.00
Totals	8,726.42	8,726.42			51,990.47			51,990.47

*** LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2015		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	1,090,591.30
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85002-00	XXXXXXXX	6,543,426.00
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXX	13,422,164.00
Levy Calendar Year 2015		XXXXXXXX	
Paid		14,345,079.02	XXXXXXXX
Balance December 31, 2015		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00	167,676.28	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85004-00	6,543,426.00	XXXXXXXX
		21,056,181.30	21,056,181.30

* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2015	85045-00	XXXXXXXX	11,147.62
2015 Levy	85105-00	XXXXXXXX	258,473.00
Interest Earned		XXXXXXXX	147.51
Expenditures		256,000.00	XXXXXXXX
Balance December 31, 2015	85046-00	13,768.13	XXXXXXXX
		269,768.13	269,768.13

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85042-00	XXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXX	
Levy Calendar Year 2015	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2015	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85044-00		XXXXXXXX

Must include unpaid requisitions.

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	XXXXXXXX
County Taxes 80003-01	XXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXX	128,255.23
2015 Levy	XXXXXXXX	XXXXXXXX
General County 80003-03	XXXXXXXX	5,194,976.34
County Library 80003-04	XXXXXXXX	314,900.68
County Health	XXXXXXXX	
County Open Space Preservation	XXXXXXXX	438,498.05
Due County for Added and Omitted Taxes 80003-05	XXXXXXXX	45,956.60
Paid	6,076,630.30	XXXXXXXX
Cancelled		
Balance December 31, 2015	XXXXXXXX	XXXXXXXX
County Taxes		XXXXXXXX
Due County for Added and Omitted Taxes	45,956.60	XXXXXXXX
	6,122,586.90	6,122,586.90

SPECIAL DISTRICT TAXES - N/A

	Debit	Credit
Balance January 1, 2015 80003-06	XXXXXXXX	
2015 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXX	XXXXXXXX
Fire - 81108-00	XXXXXXXX	XXXXXXXX
Sewer - 81111-00	XXXXXXXX	XXXXXXXX
Water - 81112-00	XXXXXXXX	XXXXXXXX
Garbage - 81109-00	XXXXXXXX	XXXXXXXX
Open Space - 81105-00	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX
Total 2015 Levy 80003-07	XXXXXXXX	
Paid 80003-08		XXXXXXXX
Balance December 31, 2015 80003-09		XXXXXXXX

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	XXXXXXXX	
State Library Aid Received in 2015	80004-02	XXXXXXXX	
Expended	80004-09		XXXXXXXX
Balance December 31, 2015	80004-10		

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

Balance January 1, 2015	80004-03	XXXXXXXX	
State Library Aid Received in 2015	80004-04	XXXXXXXX	
Expended	80004-11		XXXXXXXX
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	XXXXXXXX	
State Library Aid Received in 2015	80004-06	XXXXXXXX	
Expended	80004-13		XXXXXXXX
Balance December 31, 2015	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2015	80004-07	XXXXXXXX	
State Library Aid Received in 2015	80004-08	XXXXXXXX	
Expended	80004-15		XXXXXXXX
Balance December 31, 2015	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	150,000.00	150,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	2,011,359.42	1,977,086.75	34,272.67 *
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
See listing on Sheet 17a			
Total Miscellaneous Revenue Anticipated 80103-	2,011,359.42	1,977,086.75	34,272.67 *
Receipts from Delinquent Taxes 80104-	800,000.00	845,551.58	45,551.58
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	4,243,466.99	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	4,243,466.99	4,390,403.58	146,936.59
	7,204,826.41	7,363,041.91	158,215.50

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	23,341,166.27
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	13,422,164.00	XXXXXXXX
Regional School Tax 80119-00		XXXXXXXX
Regional High School Tax 80110-00		XXXXXXXX
County Taxes 80111-00	5,948,375.07	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	45,956.60	XXXXXXXX
Special District Tax 80113-00		XXXXXXXX
Municipal Open Space Tax 80120-00	258,473.00	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	724,205.98
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	4,390,403.58	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	24,065,372.25	24,065,372.25

* 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	7,204,826.41
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	
Appropriated for 2015 (Budget Statement Item 9)	80012-03	7,204,826.41
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	7,204,826.41
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	7,204,826.41
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	6,339,507.78
Paid or Charged - Reserve for Uncollected Taxes	80012-09	724,205.98
Reserved	80012-10	138,214.72
Total Expenditures	80012-11	7,201,928.48
Unexpended Balances Canceled (see footnote)	80012-12	2,897.93

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 - N/A

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2015 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

RESULTS OF 2015 OPERATION

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated 80013-01	XXXXXXXX	
Delinquent Tax Collections 80013-02	XXXXXXXX	45,551.58
	XXXXXXXX	
Required Collection of Current Taxes 80013-03	XXXXXXXX	146,936.59
Unexpended Balances of 2015 Budget Appropriations 80013-04	XXXXXXXX	2,897.93
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXX	33,837.89
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property 81120-	XXXXXXXX	
Sale of Municipal Assets	XXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves 80013-05	XXXXXXXX	75,785.48
Prior Years Interfunds Returned in 2015 80013-06	XXXXXXXX	
	XXXXXXXX	
	XXXXXXXX	
	XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXX	XXXXXXXX
Balance January 1, 2015 80013-07	6,543,426.00	XXXXXXXX
Balance December 31, 2015 80013-08	XXXXXXXX	6,543,426.00
Deficit in Anticipated Revenues:	XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated 80013-09	34,272.67	XXXXXXXX
Delinquent Tax Collections 80013-10		XXXXXXXX
		XXXXXXXX
Required Collection of Current Taxes 80013-11		XXXXXXXX
Interfund Advances Originating in 2015 80013-12	183,186.34	XXXXXXXX
Veterans and Senior Citizens Disallowed 2014	352.74	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21) 80013-14	87,197.72	XXXXXXXX
	6,848,435.47	6,848,435.47

**SURPLUS - CURRENT FUND
YEAR 2015**

		Debit	Credit
1. Balance January 1, 2015	80014-01	XXXXXXXX	367,457.83
2.		XXXXXXXX	
3. Excess Resulting from 2015 Operations	80014-02	XXXXXXXX	87,197.72
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	150,000.00	XXXXXXXX
5. Amount Appropriated in 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXX
6.			XXXXXXXX
7. Balance December 31, 2015	80014-05	304,655.55	XXXXXXXX
		454,655.55	454,655.55

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

Cash	80014-06		3,048,082.54
Investments	80014-07		
<hr/>			
Sub Total			3,048,082.54
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		2,820,285.38
Cash Surplus	80014-09		227,797.16
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	6,676.21	
Deferred Charges #	80014-12	70,182.18	
Cash Deficit #	80014-13		
<hr/>			
Total Other Assets	80014-14		76,858.39
* 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		304,655.55

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 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	\$	<u>23,879,324.51</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>180,397.49</u>
5a. Subtotal 2015 Levy		\$	<u>24,059,722.00</u>
5b. Reductions due to tax appeals**		\$	<u> </u>
5c. Total 2015 Tax Levy	82106-00	\$	<u>24,059,722.00</u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>20,818.54</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u> </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>33,793.91</u>
9. Discount Allowed	82110-00	\$	<u> </u>
10. Collected in Cash:			
In 2014	82121-00	\$	<u>75,227.52</u>
In 2015 *	82122-00	\$	<u>23,170,438.75</u>
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>95,500.00</u>
Total to Line 14	82111-00	\$	<u>23,341,166.27</u>
11. Total Credits			<u>23,395,778.72</u>
12. Amount Outstanding December 31, 2015	83120-00	\$	<u>663,943.28</u>
13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is			<u>97.01%</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>23,341,166.27</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u> </u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>23,341,166.27</u>

Note A: In Showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 / \$1,500,000, or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

Note: On Items 1 if Duplicate (Analysis) Figure is used; be sure to include
Senior Citizens and Veterans 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 by the governing
body prior to introduction of municipal budget. (N.J.S.A.40A:4-41)

ACCELERATED TAX SALE / TAX LEVY SALE-CHAPTER 99

To Calculate Underlying Tax Collection Rate for 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

Total of Line 10 Collected in Cash (sheet 22) \$ _____

LESS: Proceeds from Accelerated Tax Sale _____

NET Cash Collected \$ _____

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

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 2015 Tax Levy \$ _____

Percentage of Collection Excluding Accelerated Tax 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	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	5,197.45	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	17,750.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	75,000.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,000.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	2,000.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXX	352.74
9. Received in Cash from State	XXXXXXXX	93,668.50
10. Veterans Deductions Disallowed By Tax Collector		250.00
11.		
12. Balance December 31, 2015	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	6,676.21
Due To State of New Jersey		XXXXXXXX
	100,947.45	100,947.45

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

Line 2	17,750.00
Line 3	75,000.00
Line 4 & 5	3,000.00
Sub-Total	95,750.00
Less: Line 7 & 10	250.00
To Item 10, Sheet 22	95,500.00

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

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	
Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	
Cash Paid to Appelants (Including 5% Interest from Date of Payment)		XXXXXXXX
Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXX
Balance December 31, 2015		XXXXXXXX
Taxes Pending Appeals*		XXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXX

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2015.

Signature of Tax Collector

License #

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-		XXXXXXXX
2. Local District School Tax - Actual 80016-		
Estimate** 80017-		XXXXXXXX
3. Regional School District Tax - Actual 80225-		
Estimate* 80026-		XXXXXXXX
4. Regional High School Tax - School Budget Actual 80018-		
Estimate* 80019-		XXXXXXXX
5. County Tax Actual 80020-		
Estimate* 80021-		XXXXXXXX
6. Special District Taxes Actual 80022-		
Estimate* 80023-		XXXXXXXX
7. Municipal Open Space Tax Actual 80027-		
Estimate* 80028-		XXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		
9. Less: Total Anticipated Revenues from 2016 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2016 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		
11. Amount of Item 10 Divided by _____% [820024-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)		* Must not be stated in an amount less than 'actual' Tax of Year 2015 ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15th 2011 (Chap. 136, P.L. 1978) Consideration must be given to calendar year calculation
Regional School District Tax (Amount Shown on Line 3 Above)		
Regional High School Tax (Amount Shown on Line 4 Above)		
County Tax (Amount Shown on Line 5 Above)		
Special District Tax (Amount Shown on Line 6 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Item 1 - Total General Appropriations		
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget 80024-07		

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 Estimated Total Levy - 2015 Total Levy) / 2015 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) | \$ _____ |

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

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

<u>Caused By</u>	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
1. Emergency Authorization - Municipal *	\$ 16,631.66	\$ 16,631.66	\$	\$
2. Emergency Authorizations - Schools	\$	\$	\$	\$
3. <u>Overexpenditure</u>	\$	\$	\$	\$
<u>Of Appropriation Reserve</u>	\$ 6,752.79	\$ 6,752.79	\$	\$
4. <u>Deficit in Public Defender Trust</u>	\$ 12.73	\$ 12.73	\$ 2,600.00	\$ 2,600.00
5. <u>Grant Expenditure without Reserve</u>	\$	\$	\$ 1,787.78	\$ 1,787.78
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. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2014	REDUCED IN 2015		Balance Dec. 31, 2015
					By 2015 Budget	Canceled by Resolution	
Totals							

Sheet 30
N/A

80027-00 80028-00

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

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2015" must be entered here and then raised in the 2016 budget.

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR LOANS
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

Source		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXX	5,722,000.00	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	345,000.00	XXXXXXXX	
Outstanding, December 31, 2015	80033-04	5,377,000.00	XXXXXXXX	
		5,722,000.00	5,722,000.00	
2016 Bond Maturities - General Capital Bonds			80033-05	360,000.00
2016 Interest on Bonds *		80033-06	215,080.00	
Assessment Serial Bonds				
Outstanding, January 1, 2015	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2015	80033-10		XXXXXXXX	
2016 Bond Maturities - Assessment Bonds			80033-11	
2016 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	215,080.00

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

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

(COUNTY) (MUNICIPAL) _____ LOAN

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding, December 31, 2015	80033-04		XXXXXXXX	
2016 Loan Maturities			80033-05	
2016 Interest on Loans			80033-06	\$
Total 2016 Debt Service for _____ Loan			80033-13	
LOAN				
Outstanding, January 1, 2015	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2015	80033-10		XXXXXXXX	
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
Total				

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding, December 31, 2015	80034-03		XXXXXXXX	
2016 Bond Maturities - Term Bonds	80034-04		\$	
2016 Interest on Bonds *	80034-05		\$	
TYPE I SCHOOL SERIAL BOND				
Outstanding, January 1, 2015	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding, December 31, 2015	80034-09		XXXXXXXX	
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
Total	80035-			

2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2015	2016 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest * *	
1.	Installation of Solar Panels and Related Equipment	1,062,000.00	4/14/2010	955,225.00	4/5/2016	0.6900%	32,938.79	6,591.05	4/5/2016
2.	Payment of Amounts to Others Owing for Taxes Levied	1,085,000.00	7/31/2014	868,000.00	4/5/2016	0.6900%		5,989.20	4/5/2016
3.	Acquisition of Fire Truck	403,750.00	12/17/2014	403,750.00	12/14/2016	0.9900%		3,997.13	12/14/2016
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total	2,550,750.00		2,226,975.00			32,938.79	16,577.38	

Sheet 33

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 I School Notes should be separately listed and totaled.

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

All notes with an original date of issue of 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.

80051-01 80051-02

(Do not crowd - add additional sheets)

DEBT SERVICE FOR ASSESSMENT NOTES

1.	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 **	
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total									

Sheet 34
N/A

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.

80051-01 80051-02

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding December 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

Sheet 34a
N/A

80051-01

80051-02

(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	Prior Year Encumbrances Returned	Expended	Ordinances Refunded	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded						Funded	Unfunded
Acquisition of Court and/or Meeting									
Room Equipment	207.00							207.00	
Purchase of Various Equipment for the									
Department of Public Works, Fire Department									
and Drainage Improvements to Reservoir Road	54,789.27			89,130.73	123,677.48			20,242.52	
Purchase of Various Equipment for the Fire									
Department	93.80							93.80	
Acquisition of Fire Truck		5,409.56							5,409.56
South Third Street Improvements	174,390.29				108,763.29			65,627.00	
Totals	229,480.36	5,409.56		89,130.73	232,440.77			86,170.32	5,409.56

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

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2015	80030-01	XXXXXXXXXX	
Received from 2015 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2015 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2015	80030-05		XXXXXXXXXX

* The full amount of the 2015 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
Total	80032-00	0.00	0.00	0.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2015

		Debit	Credit
Balance January 1, 2015	80029-01	XXXXXXXXXX	12,359.88
Premium Sale of Bond Anticipation Notes		XXXXXXXXXX	
Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2015 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2015	80029-04	12,359.88	XXXXXXXXXX
		12,359.88	12,359.88

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 2015 appropriation column.

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

NOTE:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2015 , please observe instructions on Sheet 2.

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	RECEIPTS					Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

STATEMENT OF 2015 OPERATION

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:		
Budget Revenue (Not Including "Deficit" (General Budget))		
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)")		
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		

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 Water Utility for 2014:

2014 Appropriation Reserves Canceled in 2015		
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If non, enter "None"		
* Excess (Revenue Realized)		

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

RESULTS OF 2015 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXXXX	
Deficit in Anticipated revenue		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus		XXXXXXXX

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	
Excess Resulting from 2015 Operations	XXXXXXXX	
Amount Appropriated in the 2015 Budget - Cash		XXXXXXXX
Amount Appropriated in 2015 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXX
		XXXXXXXX
Balance December 31, 2015		XXXXXXXX

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

Cash	
Investments	
Interfund Accounts Receivable	
Sub Total	
Deduct Cash Liabilities Marked with "C" on Trial Balance	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	
Other Assets Pledged to Operating Surplus*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	

MAY NOT BE ANTICIPATED AS NON_CASH SURPLUS IN 2016 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		\$ _____
Increased by:		
Water Rents Levied		\$ _____
Decreased by:		
Collections	\$ _____	
Overpayments Applied	\$ _____	
Transfer to Water Liens	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2015		\$ _____

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2014		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2015		\$ _____

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 at 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. _____	_____	\$ _____
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>	Appropriated for in Budget of Year 2016
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2015		XXXXXXXX	
2016 Bond Maturities - Assessment Bonds			
2016 Interest on Bonds *			
WATER UTILITY CAPITAL BONDS			
Outstanding, January 1, 2015	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2015		XXXXXXXX	
2016 Bond Maturities - Capital Bonds			
2016 Interest on Bonds *			

INTEREST ON BONDS - WATER UTILITY BUDGET

2016 Interest on Bonds (*Items)	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	
Subtotal	
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

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

WATER UTILITY _____ LOAN

	Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2015		XXXXXXXX	
2016 Loan Maturities			
2016 Interest on Loans *			
WATER UTILITY _____ LOAN			
Outstanding, January 1, 2015	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2015		XXXXXXXX	
2016 Loan Maturities			
2016 Interest on Loans *			

INTEREST ON LOANS - WATER UTILITY BUDGET

2016 Interest on Loans (*Items)	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	
Subtotal	
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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

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

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

*** See Sheet 33 for clarification of "Original Date of Issue".**

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.**

INTEREST ON NOTES - WATER UTILITY BUDGET	
2016 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2016	\$ -
Required Appropriation - 2016	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE 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.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

Sheet 51
N/A

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".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding December 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

Sheet 51a
N/A

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
Total	70000-							

Sheet 52
N/A

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	
Received from 2015 Budget Appropriation *	XXXXXXXX	
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2015		XXXXXXXX

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	
Received from 2015 Budget Appropriation *	XXXXXXXX	
Received from 2015 Emergency Appropriation *	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2015		XXXXXXXX

* 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 SEWER UTILITY FUND
AS OF DECEMBER 31, 2015
Operating and Capital Sections
(Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
Cash - Treasurer	66,742.00	
Due From Current Fund	302,345.50	
Due from Sewer Utility Capital Fund	63,925.51	
Due From Sewer Utility Assessment Fund	5.34	
Receivables with Full Reserves:		
Sewer Rental Receivable	230,565.18	
Sewer Liens Receivable	2,970.86	
	233,536.04	
Deferred Charges - Overexpenditure of Appropriations:		
2015	122,220.81	
Appropriation Reserves:		
Unencumbered		4,040.00
Encumbered		125,750.70
Accounts Payable		27,359.00
Sewer Hook-up Overpayments		8,000.00
Due Third Party Liens		287.06
Accrued Interest on Notes		33,813.89
		199,250.65 "C"
Reserve for Receivables		233,536.04
Fund Balance		355,988.51
	788,775.20	788,775.20

(Do not crowd - add additional sheets)

**ANALYSIS OF SEWER 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				Due To Sewer Capital	Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Operating Budget	Interest				
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities - Interfund	5.34							5.34
Trust Surplus	40.89							40.89
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	46.23							46.23

STATEMENT OF 2015 OPERATION

SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 SEWER Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:		
Budget Revenue (Not Including "Deficit" (General Budget))		
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		-
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)")		
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		-
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2014 Operation" ("Excess in Operations" - Sheet 60)		-
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2011 Operation" ("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 SEWER Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	178,356.05	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If non, enter "None"	None	
* Excess (Revenue Realized)		178,356.05

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

RESULTS OF 2015 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	47,290.07
Unexpended Balances of Appropriations	XXXXXXXX	21,416.67
Miscellaneous Revenue Not Anticipated	XXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXXXX	178,356.05
Deficit in Anticipated revenue		XXXXXXXX
		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	247,062.79	XXXXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	247,062.79	247,062.79

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	233,925.72
Excess Resulting from 2015 Operations	XXXXXXXX	247,062.79
Amount Appropriated in the 2015 Budget - Cash	-	XXXXXXXX
Amount Appropriated in 2015 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Anticipated as 2015 Current Fund Revenue	125,000.00	XXXXXXXX
Balance December 31, 2015	355,988.51	XXXXXXXX
	480,988.51	480,988.51

**ANALYSIS OF BALANCE DECEMBER 31, 2015
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash	80014-06	66,742.00
Investments	80014-07	
Interfund Accounts Receivable		366,276.35
Sub Total		433,018.35
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	199,250.65
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	233,767.70
*Other Assets Pledged to Surplus:		
Deferred Charges #	122,220.81	
Operating Deficit #		
Total Other Assets		122,220.81
		355,988.51

MAY NOT BE ANTICIPATED AS NON_CASH SURPLUS IN 2016 BUDGET

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014		\$ <u>181,682.29</u>
Increased by:		
<u> Sewer </u> Rents Levied		\$ <u>1,836,948.96</u>
Decreased by:		
Collections	\$ <u>1,778,859.98</u>	
Prepayments Applied	\$ <u>9,206.09</u>	
Transfer to _____ Liens	\$ _____	
Other - Miscellaneous Revenue	\$ _____	
		\$ <u>1,788,066.07</u>
Balance December 31, 2015		\$ <u>230,565.18</u>

SCHEDULE OF SEWER LIENS

Balance December 31, 2014		\$ <u>2,970.86</u>
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2015		\$ <u>2,970.86</u>

DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
SEWER 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 at Dec. 31, 2015</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. <u>Overexpenditures 2015</u>	\$ _____	\$ _____	\$ 122,220.81	\$ 122,220.81
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. _____	_____	\$ _____
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. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2015		XXXXXXXX	
2016 Bond Maturities - Assessment Bonds			
2016 Interest on Bonds *			
SEWER UTILITY CAPITAL BONDS			
Outstanding, January 1, 2015	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2015		XXXXXXXX	
2016 Bond Maturities - Capital Bonds			
2016 Interest on Bonds *			

INTEREST ON BONDS - SEWER UTILITY BUDGET

2016 Interest on Bonds (*Items)	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	
Subtotal	
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

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

SEWER UTILITY LOAN

Source	Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2015		XXXXXXXX	

2016 Loan Maturities

2016 Interest on Loans *

SEWER UTILITY LOAN

Outstanding, January 1, 2015	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding, December 31, 2015		XXXXXXXX	

2016 Loan Maturities

2016 Interest on Loans *

INTEREST ON LOANS - SEWER UTILITY BUDGET

2016 Interest on Loans (*Items)	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	
Subtotal	
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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computer to (Insert Date)
						For Principal	For Interest **	
1. Improvements to Sanitary Sewer System	3,000,000.00	7/25/2012	2,960,000.00	1/28/2016	1.2500%	37,468.35	37,000.00	1/28/2016
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

Sheet 64

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

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

*** See Sheet 33 for clarification of "Original Date of Issue".**

All notes with an original date of issue of 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.**

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2016 Interest on Notes	\$ 37,000.00
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ 33,813.89
Subtotal	\$ 3,186.11
Add: Interest to be Accrued as of 12/31/2016	\$ 33,379.79
Required Appropriation - 2016	\$ 36,565.90

(Do not crowd - add additional sheets)

DEBT SERVICE 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.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

Sheet 65
N/A

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".

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding December 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total			

80051-01

80051-02

(Do not crowd - add additional sheets)

Sheet 65a
N/A

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	433,117.22
Received from 2015 Budget Appropriation *	XXXXXXXX	200,000.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
Improvements to Sewerage Sanitary System		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXX
		XXXXXXXX
Balance December 31, 2015	633,117.22	XXXXXXXX
	633,117.22	633,117.22

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

	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 2014
 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 2014
 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. 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. 2015 Utility Operations
 - 46 & 60. Results of Operation, 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
 - 49a & 63a. Summary Statement of Loan Requirements
 - 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
 - 51 & 65. Debt Service for Utility Assessment Notes
 - 51a & 65a. Schedule of Capital Lease Program Obligations
 - 52 & 66. Improvement Authorizations (Utility Capital)
 - 53 & 67. Capital Improvement Fund and Down Payments
 - 54 & 68. Utility Capital Improvements Authorized in 2014; Utility Capital Surplus