

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014 (UNAUDITED)

<u>POPULATION LAST CENSUS</u>	6,338
<u>NET VALUATION TAXABLE 2014</u>	\$1,159,353,170
<u>MUNICODE</u>	1816

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

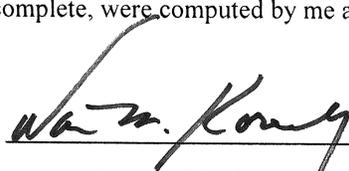
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

          BOROUGH           of           RARITAN           County of           SOMERSET          

**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 34, 49 to 51 and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature: 

Name and Title:           Warren M. Korecky, R.M.A.          

(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 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,           **KARIN KNEAFSEY**          , am the Chief Financial Officer, License #           **N0249**          , of the           **BOROUGH**           of           **RARITAN**           County of           **SOMERSET**           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	<b>CHIEF MUNICIPAL FINANCE OFFICER</b>
Address	<b>BOROUGH HALL, 22 FIRST STREET RARITAN, N.J. 08869</b>
Phone #	<b>908-231-1300</b>
Fax #	<b>908-231-0810</b>

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.

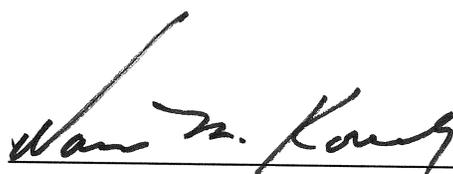
# THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the                     Borough                     of                     Raritan                    , 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)  
**SUPLEE, CLOONEY & CO.**  
\_\_\_\_\_  
(Firm Name)  
**308 EAST BROAD STREET**  
\_\_\_\_\_  
(Address)  
**WESTFIELD, N.J. 07090**  
\_\_\_\_\_  
(Address)  
**(908) 789 - 9300**  
\_\_\_\_\_  
(Phone Number)  
**(908) 789-8535**  
\_\_\_\_\_  
(Fax Number)

Certified by me:  
This 9th day of February, 2015.

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

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

Printed Name: \_\_\_\_\_

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

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

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

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER  
GROUP #2 INELIGIBLE**

*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 fiscal year.
7. The municipality did not conduct an accelerated tax sale for less than three consecutive years.
8. The municipality did not conduct a tax lien 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 will not apply for Transitional Aid for 2015.

The undersigned certifies th 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:                     NOT APPLICABLE                      
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
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:                     NOT APPLICABLE                      
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

22-6002243  
 Fed I.D. #  
BOROUGH OF RARITAN  
 Municipality  
SOMERSET  
 County

**Report of Federal and State Financial Assistance  
Expenditures of Awards**

Fiscal Year Ending: December 31, 2014

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ _____	\$ <u>64,054.75</u>	\$ _____

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

Single Audit

Program Specific Audit

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

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 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000.00 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**

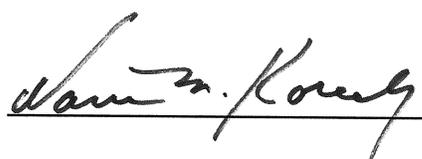
**INSTRUCTION**

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 Borough of Raritan, County of Somerset during the year 2014 and that sheets 40 to 68 are unnecessary.

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

Name: 

Title: 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.

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**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 requirements of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_

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

**BOROUGH OF RARITAN**

\_\_\_\_\_  
MUNICIPALITY

**SOMERSET**

\_\_\_\_\_  
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 "C" -- Taxes Receivable Must Be Subtotaled*

Title of Account	Debit	Credit
Cash	\$5,102,655.80	
Change Fund	330.00	
	\$5,102,985.80	
State of New Jersey - Senior Citizens and Veterans	33,276.98	
Taxes Receivable	305,679.23	
Tax Title Liens	70,903.71	
Sewer Liens Receivable	1,092.68	
Demolition Liens Receivable	10,897.84	
Revenue Accounts Receivable	54,402.52	
Property Acquired for Taxes	1,235.00	
Interfunds:		
Grant Fund	524,972.23	
Assessment Trust Fund	2,770.05	
Animal Control Trust Fund		\$15.39
Trust Other Fund		353,730.69
General Capital Fund	164,423.65	
Deferred Charges - Overexpenditure	148.40	
Appropriation Reserves		1,053,177.64
Accounts Payable		149,618.90
Prepaid Taxes		77,227.39
Tax Overpayments		146,007.91
Reserve for:		
Sale of Municipal Assets		37,484.73
Tax Appeals		182,230.25
Length of Service Award Program		2,000.00
Raritan Library		179,384.67
		<b>\$2,180,877.57 C</b>

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













**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2013:.....	(1)	\$	4,125.05
			x
			25%
	(2)	\$	<u>1,031.26</u>

Municipal Public Defender Trust Cash Balance December 31, 2014:..... (3) \$ 14,059.25

Note: If the 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 service of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton , N.J. 08625)

Amount in excess of the amount expended: 3 - (1 + 2) =..... \$ 8,902.94

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: \_\_\_\_\_

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

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

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

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount December 31, 2013 per <u>Audit Report</u>	<u>Receipts</u>	<u>Expended</u>	Balance as at December 31, <u>2014</u>
1. <u>Parking Offense Adjudication Act</u>	\$ 1,935.10	\$ 162.00	\$	\$ 2,097.10
2. <u>Public Defender</u>	13,406.75	652.50		14,059.25
3. <u>Uniform Fire Safety Fines and Penalties</u>	25,125.51	1,275.00	496.25	25,904.26
4. <u>Police DARE</u>	15,858.67		502.24	15,356.43
5. <u>Police Donations</u>	9,918.36	6,550.00		16,468.36
6. <u>Police Found Money</u>	221.00			221.00
7. <u>Police Youth Services</u>	11,618.54	875.44	3,032.47	9,461.51
8. <u>Police Outside Overtime</u>	57,317.66	175,083.11	232,400.77	
9. <u>Performance Bonds / Street Openings</u>	43,820.23			43,820.23
10. <u>Escrow Deposits</u>	90,165.34	41,124.00	45,707.55	85,581.79
11. <u>Willow Walk Credit</u>	40,000.00			40,000.00
12. <u>Nevious Street Bridge Project</u>	159.95		21.00	138.95
13. <u>Raritan River Fest</u>	1,611.16	6,150.00	5,869.55	1,891.61
14. <u>Recreation</u>	40,895.12	32,443.15	24,411.32	48,926.95
15. <u>Whoolen Mills COAH</u>	14,332.63			14,332.63
16. <u>Mayor's Trust</u>	32.72			32.72
17. <u>Public Assistance</u>	10,000.00			10,000.00
18. <u>Calendar Money</u>	4,449.48	1,000.00	1,000.00	4,449.48
19. <u>Cultural &amp; Historic Club</u>	775.00			775.00
20. <u>Chamber of Commerce</u>	1,625.60			1,625.60
21. <u>Implementation of Fair Housing</u>	18,062.15			18,062.15
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
31. _____				
32. _____				
33. _____				
34. _____				
35. _____				
36. _____				
37. _____				
38. _____				
39. _____				
40. _____				
41. _____				
42. _____				
43. _____				
44. _____				
45. _____				
46. _____				
<b>Totals:</b>	\$ 401,330.97	\$ 265,315.20	\$ 313,441.15	\$ 353,205.02

**ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO  
LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS				Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget	Miscellaneous			
Assessment Serial Bond Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Assessment Bonds							
Assessment Bond Anticipation Note Issues:	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Due Current Fund	\$17.51		\$2,770.05		\$17.51	\$2,770.05	\$2,770.05
Other Liabilities							
Trust Surplus	135.15						135.15
*Less Assets "Unfinanced"	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx	xxxxxxx
Due General Capital Fund	19,698.28					19,698.28	(2,905.20)
Cash Deficit	(2,905.20)						
Totals	\$16,945.74		\$2,770.05		\$19,715.79	\$2,770.05	\$0.00

\*Show as red figure





# CASH RECONCILIATION DECEMBER 31, 2014 (CONTINUED)

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

<b>TD BANK</b>	
Current Fund	\$117,957.21
Animal Control Trust Fund	5,501.41
Trust Other	115,753.46
State Unemployment Trust	72,462.59
Engineering Trust	15,632.77
Rent Receivership Trust	752.04
Developers Escrow Trust	152,931.49
Law Enforcement Trust	4,068.88
Community Development Trust	156,946.37
Housing Trust	161.98
Tax Collector Trust	41,664.57
<b>FULTON BANK</b>	
Current Fund	6,388.37
Trust Other Fund	16.15
<b>PNC BANK</b>	
Municipal Court Credit Card Fees Trust	726.57
<b>PEAPACK-GLADSTONE BANK</b>	
Current Fund	5,015,391.36
Trust Other Fund	487,681.48
Payroll Agency	91,336.02
General Capital Fund	214,234.36
<div style="text-align: right;"><b>\$6,499,607.08</b></div>	

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, 2014	2014 Budget Revenue Realized	Received	Unappropriated Applied	Balance Dec. 31, 2014
N.J. Department of Transportation:					
Wall Street	\$149,237.00				\$149,237.00
Loomis Street	94,066.20				94,066.20
LaGrange Street	43,750.00		\$8,016.00		35,734.00
Johnson Drive	62,732.75				62,732.75
NJ Transportation Trust Program	274,579.00		274,579.00		
Orlando Drive Phase II	200,000.00				200,000.00
Orlando Drive Phase III		\$253,742.00			253,742.00
Drunk Driving Enforcement Fund		11,646.59	4,998.59	\$6,648.00	
Body Armor Replacement Fund		2,554.97		2,554.97	
Alcohol Education Rehabilitation Fund		2,110.99		2,110.99	
Recycling Tonnage Grant		5,014.33		5,014.33	
Clean Communities Program		11,228.08	11,228.08		
Historic Preservation Trust (DCA) - Relief Hose Co.No.2	50,717.14				50,717.14
N.J.Historical Preservation - Library	264,075.00				264,075.00
Historic Preservation Grant - Frelinghuysen House/Library	147,000.00				147,000.00



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

Grant	Balance Jan. 1, 2014	Transferred from 2014		Transferred from Accounts Payable	Expended	Accounts Payable	Balance Dec. 31, 2014
		Budget	Appropriations By 40A:4-87				
Violence Against Women Grant	\$1,883.06						\$1,883.06
Bulletproof Vest	928.08						\$928.08
2011 FEMA - Emergency Management	1,116.80						1,116.80
FEMA - Emergency Management Grant Match	107.86						107.86
N.J.Department of Transportation:							
LaGrange Street	6,006.70			\$20.00			6,026.70
Johnson Drive	1,160.90			161,484.76	\$1,160.90	\$161,484.76	
Orlando Drive - Phase II				200,000.00	200,000.00		
Orlando Drive - Phase III							253,742.00
Drunk Driving Enforcement Fund	17,141.50	\$6,648.00	4,998.59	367.00		165.00	28,990.09
Body Armor Replacement Fund	8,336.82	2,554.97			4,721.74		6,170.05
Click-It or Ticket	2,800.00				2,800.00		
Alcohol Education Rehabilitation Fund	19.40						19.40
2013 Alcohol Education Rehabilitation Fund	4,047.23						4,047.23
2014 Alcohol Education Rehabilitation Fund		2,110.99					2,110.99
Over The Limit Under Arrest	357.51						357.51

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

Grant	Balance Jan. 1, 2014	Transferred from 2014		Transferred from Accounts Payable	Expended	Accounts Payable	Balance Dec. 31, 2014
		Budget	Appropriations By 40A:4-87				
Drive Sober Or Get Pulled Over	\$3,761.66						\$3,761.66
Recycling Tonnage Grant	13,260.29						13,260.29
2013 Recycling Tonnage Grant	5,428.86						5,428.86
2014 Recycling Tonnage Grant		\$5,014.33			\$5,014.33		
Clean Communities Grant	22,170.97		\$11,228.08		11,593.08	\$1,520.00	20,285.97
Historical Library Grant	54,615.47			\$118,744.92	103,385.82	35,895.80	34,078.77
Relief Hose Company # 2	4,951.45			3,951.63		3,951.63	4,951.45
Economic Development Incentive Program: Anderson & Thompson Streets				4,762.06		4,762.06	
Historic Preservation Grant - Raritan Library	5,555.23						5,555.23
Historic Preservation Grant - Raritan Library	680.00						680.00
Historic Preservation Grant - Raritan Library	645.19						645.19
Historic Preservation Grant - Raritan Library '08				1,338.26		1,338.26	
Historic Site Management - Match	16,667.00						16,667.00
Historic Preservation Grant - Firehouse '09	108,122.07			1,556.97		10,021.97	99,657.07
Historic Preservation Grant - 2009				6,381.85		6,381.85	
Historic Preservation Grant - Relief Hose Company # 2	175,584.00						175,584.00

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

Grant	Balance Jan. 1, 2014	Transferred from 2014		Transferred from Accounts Payable	Expended	Accounts Payable	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87				
Youth Athletic and Recreational Facilities:							
2008 Recreation Grant/Upgrades to Parks	\$90.00			\$2,970.00		\$2,970.00	\$90.00
Municipal Planning Partnership Grant - Land Use	2,193.83						2,193.83
Regional Center Partnership - 12	12,001.00				\$12,001.00		
Regional Center Partnership - Plan Endorsement	4,502.00				3,122.00		1,380.00
Regional Center Partnership - Wayfinding System	3,114.00						3,114.00
Municipal Alliance - Local Match	0.26	\$2,323.00			2,322.71		0.55
<b>Totals</b>	\$477,249.14	\$18,651.29	\$269,968.67	\$501,577.45	\$346,121.58	\$228,491.33	\$692,833.64



## LOCAL DISTRICT SCHOOL TAX \*

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014	xxxxxxx	xxxxxxx
School Tax Payable # 85001-00	xxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85002-00	xxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxx	
Levy Calendar Year 2014	xxxxxxx	
Paid		xxxxxxx
Balance December 31, 2014	xxxxxxx	xxxxxxx
School Tax Payable # 85003-00		xxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004-00		xxxxxxx
* 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

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014 85045-00	xxxxxxx	
2014 Levy 81105-00	xxxxxxx	
Interest Earned	xxxxxxx	
Expended		xxxxxxx
Balance December 31, 2014 85046-00		xxxxxxx

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2014 - Prepaid	\$1,190,515.03	xxxxxxxxxx
School Tax Payable # 85031-00	xxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85032-00	xxxxxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxxxxx	
Levy Calendar Year 2014	xxxxxxxxxx	\$14,594,663.00
Paid	13,404,147.97	xxxxxxxxxx
Balance December 31, 2014	xxxxxxxxxx	xxxxxxxxxx
Prepaid School Tax # 85033-00		xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85034-00		xxxxxxxxxx
# Must include unpaid requisitions.	<b>\$14,594,663.00</b>	<b>\$14,594,663.00</b>

## REGIONAL HIGH SCHOOL TAX

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

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	xxxxxxxx	xxxxxxxx
County Taxes 80003-01	xxxxxxxx	
Due County for Added and Omitted Taxes 80003-02	xxxxxxxx	
2014 Levy:	xxxxxxxx	xxxxxxxx
General County 80003-03	xxxxxxxx	\$3,591,245.89
County Library 80003-04	xxxxxxxx	
County Health	xxxxxxxx	
County Open Space Preservation	xxxxxxxx	340,926.21
Due County for Added and Omitted Taxes 80003-05	xxxxxxxx	61,254.82
Paid	\$3,993,426.92	xxxxxxxx
Balance December 31, 2014	xxxxxxxx	xxxxxxxx
County Taxes		xxxxxxxx
Due County for Added and Omitted Taxes		xxxxxxxx
	\$3,993,426.92	\$3,993,426.92

## SPECIAL DISTRICT TAXES

NOT APPLICABLE		Debit	Credit
Balance January 1, 2014	80003-06	xxxxxxxx	
2014 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
		xxxxxxxx	xxxxxxxx
		xxxxxxxx	xxxxxxxx
Total 2014 Levy	80003-07	xxxxxxxx	
Paid	80003-08		xxxxxxxx
Balance December 31, 2014	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
<b>NOT APPLICABLE</b>			
Balance January 1, 2014	80004-01	xxxxxxxxx	
State Library Aid Received in 2014	80004-02	xxxxxxxxx	
Expended	80004-09		xxxxxxxxx
Balance December 31, 2014	80004-10		

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

		Debit	Credit
<b>NOT APPLICABLE</b>			
Balance January 1, 2014	80004-03	xxxxxxxxx	
State Library Aid Received in 2014	80004-04	xxxxxxxxx	
Expended	80004-11		xxxxxxxxx
Balance December 31, 2014	80004-12		

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

		Debit	Credit
<b>NOT APPLICABLE</b>			
Balance January 1, 2014	80004-05	xxxxxxxxx	
State Library Aid Received in 2014	80004-06	xxxxxxxxx	
Expended	80004-13		xxxxxxxxx
Balance December 31, 2014	80004-14		

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
<b>NOT APPLICABLE</b>			
Balance January 1, 2014	80004-07	xxxxxxxxx	
State Library Aid Received in 2014	80004-08	xxxxxxxxx	
Expended	80004-15		xxxxxxxxx
Balance December 31, 2014	80004-16		

## STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated 80101-	\$1,100,000.00	\$1,100,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated			xxxxxxxxxx
Adopted Budget	1,448,164.29	1,704,261.42	\$256,097.13
Added by N.J. S. 40A:4-87: (List on 17a)	269,968.67	269,968.67	xxxxxxxxxx
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>1,718,132.96</b>	<b>1,974,230.09</b>	<b>256,097.13</b>
Receipts from Delinquent Taxes 80104-	200,000.00	276,179.21	76,179.21
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	7,527,583.00	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District Library Tax 80106-		xxxxxxxxxx	xxxxxxxxxx
<b>Total Amount to be Raised by Taxation 80107-</b>	<b>7,527,583.00</b>	<b>7,824,603.84</b>	<b>297,020.84</b>
	<b>\$10,545,715.96</b>	<b>\$11,175,013.14</b>	<b>\$629,297.18</b>

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		xxxxxxxxxx	\$25,997,693.76
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00			xxxxxxxxxx
Regional School Tax 80119-00		\$14,594,663.00	xxxxxxxxxx
Regional High School Tax 80110-00			xxxxxxxxxx
County Taxes 80111-00		3,932,172.10	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00		61,254.82	xxxxxxxxxx
Special District Taxes 80113-00			xxxxxxxxxx
Municipal Open Space Tax 80120-00			
Reserve for Uncollected Taxes 80114-00		xxxxxxxxxx	415,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00		xxxxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00		7,824,603.84	xxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00			xxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00		xxxxxxxxxx	
* 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.		<b>\$26,412,693.76</b>	<b>\$26,412,693.76</b>



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2013

2014 Budget as Adopted	80012-01	\$10,275,747.29
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	269,968.67
Appropriated for 2014 (Budget Statement Item 9)	80012-03	10,545,715.96
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>10,545,715.96</b>
Add: Overexpenditures (see footnote)	80012-06	148.40
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>10,545,864.36</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	\$9,077,341.92
Paid or Charged - Reserve for Uncollected Taxes	80012-09	415,000.00
Reserved	80012-10	1,053,177.64
<b>Total Expenditures</b>	<b>80012-11</b>	<b>10,545,519.56</b>
Unexpended Balances Canceled (see footnote)	80012-12	\$344.80

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

**NOT APPLICABLE**

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

# RESULTS OF 2014 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxx	\$256,097.13
Delinquent Tax Collections	80013-02	xxxxxxxxxx	76,179.21
		xxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxx	297,020.84
Unexpended Balances of 2014 Budget Appropriations	80013-04	xxxxxxxxxx	344.80
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	214,535.92
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxx	
		xxxxxxxxxx	
Unexpended Balances of 2013 Approp. Reserves	80013-05	xxxxxxxxxx	671,501.62
Prior Years Interfunds Returned in 2014	80013-06	xxxxxxxxxx	
Reserves Canceled		xxxxxxxxxx	373.15
Accounts Payable Canceled		xxxxxxxxxx	
Prepaid School Taxes Realized		xxxxxxxxxx	1,190,515.03
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		xxxxxxxxxx	xxxxxxxxxx
Balance January 1, 2014	80013-07		xxxxxxxxxx
Balance December 31, 2014	80013-08	xxxxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxxxx	xxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxxx
Delinquent Tax Collections	80013-10		xxxxxxxxxx
			xxxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxxx
Interfund Advances Originating in 2014	80013-12	\$187,434.65	xxxxxxxxxx
Refund of Prior Years Revenue		9,626.00	xxxxxxxxxx
Prepaid School Taxes			xxxxxxxxxx
Accounts Receivable Canceled			xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,509,507.05	xxxxxxxxxx
		<b>\$2,706,567.70</b>	<b>\$2,706,567.70</b>



**SURPLUS - CURRENT FUND  
YEAR 2014**

		Debit	Credit
1. Balance January 1, 2014	80014-01	xxxxxxxxx	\$1,546,026.56
2.		xxxxxxxxx	
3. Excess Resulting from 2014 Operations	80014-02	xxxxxxxxx	2,509,507.05
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	\$1,100,000.00	xxxxxxxxx
5. Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxx
6.			xxxxxxxxx
7. Balance December 31, 2014	80014-05	2,955,533.61	xxxxxxxxx
		\$4,055,533.61	\$4,055,533.61

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

Cash	80014-06		\$5,102,985.80
Investments	80014-07		
Sub-Total			5,102,985.80
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		2,180,877.57
Cash Surplus	80014-09		2,922,108.23
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	\$33,276.98	
Deferred Charges #	80014-12	148.40	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		33,425.38
* 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		\$2,955,533.61

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)#	82101-00	\$	<u>26,062,259.26</u>
or			
(Abstract of Ratables)	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>404,756.28</u>
5a. Subtotal 2014 Levy		\$	<u>26,467,015.54</u>
5b. Reductions due to tax appeals**		\$	<u>                    </u>
5c. Total 2014 Levy	82106-00	\$	<u><u>26,467,015.54</u></u>
6. Transferred to Tax Title Liens	82107-00	\$	<u>3,850.83</u>
7. Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8. Remitted, Abated or Canceled	82109-00	\$	<u>12,250.19</u>
9. Discount Allowed	82110-00	\$	<u>                    </u>
10. Collected in Cash: In 2013	82121-00	\$	<u>73,422.69</u>
In 2014 *	82122-00	\$	<u>26,007,771.07</u>
State's Share of 2014 Senior Citizens and Veteran's Deductions Allowed	82123-00	\$	<u>66,500.00</u>
R.E.A.P. Revenue	82124-00	\$	<u>                    </u>
Total to Line 14	82111-00	\$	<u><u>26,147,693.76</u></u>
11. Total Credits		\$	<u>26,163,794.78</u>
12. Amount Outstanding December 31, 2014	83120-00	\$	<u><u>303,220.76</u></u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5) is			<u>98.79%</u>
	82112-00		<u>                    </u>

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>26,147,693.76</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	<u>150,000.00</u>
To Current Taxes Realized in Cash (Sheet 17)		\$	<u><u>25,997,693.76</u></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 / \$1,500,000.00, or .699985. Then 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 RS 54:48-1 et seq approved by resolution 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. 1998

**NOT APPLICABLE**

### (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..... \_\_\_\_\_

---

**NOT APPLICABLE**

### (2) Utilizing Accelerated Tax Levy Sale

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

*LESS:* Proceeds from Accelerated Tax Levy Sale..... \_\_\_\_\_

**NET Cash Collected**..... \$ \_\_\_\_\_

Line 5c (sheet 22) Total 2014 Tax Levy..... \$ \_\_\_\_\_

Percentage of Collection Excluding Accelerated Tax Levy Sale Proceeds

(Net Cash Collected divided by Item 5c) is..... \_\_\_\_\_

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

	Debit	Credit
1. Balance January 1, 2014	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	\$28,406.43	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	18,000.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	49,000.00	xxxxxxxxxx
4. Sr.Citizens Deductions Allowed By Tax Collector		xxxxxxxxxx
5. Veterans Deductions Allowed By Tax Collector		
6.		
7. Sr. Citizens and Veterans Deductions Disallowed By Tax Collector	xxxxxxxxxx	\$500.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	xxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxx	61,629.45
10.		
11.		
12. Balance December 31, 2014	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	33,276.98
Due To State of New Jersey		xxxxxxxxxx
	<b>\$95,406.43</b>	<b>\$95,406.43</b>

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

Line 2	\$18,000.00
Line 3	49,000.00
Line 4	
Sub-Total	67,000.00
Less: Line 7	500.00
To Item 10, Sheet 22	\$66,500.00

**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		xxxxxxx	\$59,231.13
Taxes Pending Appeals	\$59,231.13	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxx	150,000.00
Interest Earned on Taxes Pending State Appeals		xxxxxxx	
2014 Budget Appropriation			
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		\$27,000.88	xxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)			xxxxxxx
Balance December 31, 2014		182,230.25	xxxxxxx
Taxes Pending Appeals *	182,230.25	xxxxxxx	xxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxx	xxxxxxx
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2014.		\$209,231.13	\$209,231.13

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

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

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

	YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		
School Budget Estimate ** 80017-		XXXXXXXXXX
3. Vocational School Tax - Actual		
Estimate * 80017-		XXXXXXXXXX
4. Regional School District Tax - Actual		\$14,594,663.00
Estimate * 80017-		XXXXXXXXXX
5. Regional High School Tax - Actual 80018-		
School Budget Estimate * 80019-		XXXXXXXXXX
Actual 80020-		3,932,172.10
6. County Tax Estimate * 80021-		XXXXXXXXXX
Actual 80022-		
7. Special District/ Open Space Taxes Estimate * 80023-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		
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		
Analysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above)		<p>* May not be stated in an amount less than "actual" Tax of 2014.</p> <p>** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2015 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.</p>
Vocational School Tax (Amount Shown on Line 3 Above)		
Regional School District Tax (Amount Shown on Line 4 Above)		
Regional High School Tax (Amount Shown on Line 5 Above)		
County Tax (Amount Shown on Line 6 Above)		
Special District 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		
Computation of "Tax in Local Municipal Budget"		
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		

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

## ACCELERATED TAX SALE - CHAPTER 99

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

NOT APPLICABLE

**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:  
     Amount Realized in Prior Year for  
     Receipts from Delinquent Taxes\*  
     (sheet 26, Item 10) \$ \_\_\_\_\_

\* NOTE: If accelerated tax sale was conducted in 2014, utilize proceeds from the December accelerated tax sale instead of entire amount realized for Receipts from Delinquent Taxes.

C. Times: % of increase of Amount to be  
     Raised by Taxes over Prior Year \_\_\_\_\_ %  
     ( (2015 Estimated Total Levy - 2014 Total Levy) / 2014 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)

**2015 Reserve for Uncollected Taxes Appropriation Calculation (Actual)**

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

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

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

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

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

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

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

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance, January 1, 2014			\$345,778.82	xxxxxxx
A. Taxes	83102-00	\$253,567.93	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	92,210.89	xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxxxx
A. Taxes	83105-00		xxxxxxx	\$208.81
B. Tax Title Liens	83106-00		xxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes	83108-00		xxxxxxx	
B. Tax Title Liens	83109-00		xxxxxxx	
4. Added Taxes			120.55	xxxxxxx
5. Added Tax Title Liens				xxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes-Transfers to Tax Title Liens	83104-00		xxxxxxx	(1)
B. Tax Title Liens-Transfers from Taxes	83107-00		(1)	xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	345,690.56
8. Totals			345,899.37	345,899.37
9. Balance Brought Down			345,690.56	xxxxxxx
10. Collected:			xxxxxxx	276,179.21
A. Taxes	83116-00	251,021.20	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00	25,158.01	xxxxxxx	xxxxxxx
11. Interest and Costs - 2014 Tax Sale				xxxxxxx
12. 2014 Taxes Transferred to Liens			3,850.83	xxxxxxx
13. 2014 Taxes			303,220.76	xxxxxxx
14. Balance December 31, 2014			xxxxxxx	376,582.94
A. Taxes	83121-00	305,679.23	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	70,903.71	xxxxxxx	xxxxxxx
15. Totals			\$652,762.15	\$652,762.15

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 79.89%

17. Item No. 14 multiplied by percentage shown above is \$300,852.11 and represents the maximum amount that may be anticipated in 2015. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance, January 1, 2014	84101-00	\$1,235.00	xxxxxxx
2. Foreclosed or Deeded in 2014		xxxxxxx	xxxxxxx
3. Tax Title Liens	84103-00		xxxxxxx
4. Taxes Receivable	84104-00		xxxxxxx
5A.	84102-00		xxxxxxx
5B.	84105-00	xxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxx	
8. Sales		xxxxxxx	xxxxxxx
9. Cash *	84109-00	xxxxxxx	
10. Contract	84110-00	xxxxxxx	
11. Mortgage	84111-00	xxxxxxx	
12. Loss on Sales	84112-00	xxxxxxx	
13. Gain on Sales	84113-00		xxxxxxx
14. Balance December 31, 2014	84114-00	xxxxxxx	\$1,235.00
		\$1,235.00	\$1,235.00

**CONTRACT SALES**

NOT APPLICABLE

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

**MORTGAGE SALES**

NOT APPLICABLE

		Debit	Credit
20. Balance January 1, 2014	84120-00		xxxxxxx
21. 2014 Sales from Foreclosed Property	84121-00		xxxxxxx
22. Collected *	84122-00	xxxxxxx	
23.	84123-00	xxxxxxx	
24. Balance December 31, 2014	84124-00	xxxxxxx	

Analysis of Sale of Property:

\* Total Cash Collected in 2014 84125-00

Realized in 2014 Budget \_\_\_\_\_

To Results of Operations (Sheet 19) \_\_\_\_\_

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

NOT APPLICABLE <u>Caused By</u>	Amount Dec. 31, 2013 per Audit <u>Report</u>	Amount in 2014 <u>Budget</u>	Amount Resulting from <u>2014</u>	Balance as at <u>Dec. 31, 2014</u>
1. Emergency Authorizations - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. Overexpenditure of Appropriations	\$ _____	\$ _____	\$ 148.40	\$ 148.40
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NOT APPLICABLE	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated For In Budget of 2015
1.	_____	_____	_____	\$ _____	\$ _____
2.	_____	_____	_____	\$ _____	\$ _____
3.	_____	_____	_____	\$ _____	\$ _____



**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, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
	NOT APPLICABLE						
<b>Totals</b>							

80027-00                      80028-00

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing 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 OF BONDS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR BONDS  
(MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxx	\$560,000.00	
Issued	80033-02	xxxxxxx		
Paid	80033-03	\$280,000.00	xxxxxxx	
Outstanding, December 31, 2014	80033-04	280,000.00	xxxxxxx	
		\$560,000.00	\$560,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 280,000.00
2015 Interest on Bonds*		80033-06	\$ 9,800.00	

**ASSESSMENT SERIAL BONDS**

Outstanding January 1, 2014	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2014	80033-10		xxxxxxx	
2015 Bond Maturities - Assessment Bonds			80033-11	\$
2015 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 9,800.00

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				
Total				

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR LOANS  
MUNICIPAL GENERAL CAPITAL LOANS**

<b>NOT APPLICABLE</b>		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxx		
Issued	80033-02	xxxxxxx		
Paid	80033-03		xxxxxxx	
Outstanding, December 31, 2014	80033-04		xxxxxxx	
2015 Loan Maturities			80033-05	\$
2015 Interest on Loans			80033-06	\$
Total 2015 Debt Service for <u>Community Program</u> Loan			80033-13	\$

**LOANS**

Outstanding January 1, 2014	80033-07	xxxxxxx		
Issued	80033-08	xxxxxxx		
Paid	80033-09		xxxxxxx	
Outstanding, December 31, 2014	80033-10		xxxxxxx	
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
<b>NOT APPLICABLE</b>				
Total				

80033-14

80033-15

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

### TYPE I SCHOOL TERM BONDS

		Debit	Credit	2015 Debt Service
<b>NOT APPLICABLE</b>				
Outstanding January 1, 2014	80034-01	xxxxxxx		
Paid	80034-03		xxxxxxx	
Outstanding, December 31, 2014	80033-04		xxxxxxx	
2015 Bond Maturities - Term Bonds	80034-04		\$	
2015 Interest on Bonds*	80034-05		\$	

### TYPE I SCHOOL SERIAL BONDS

Outstanding January 1, 2014	80034-06	xxxxxxx			
Issued	80034-07	xxxxxxx			
Paid	80034-08		xxxxxxx		
Outstanding, December 31, 2014	80034-09		xxxxxxx		
2015 Interest on Bonds*	80034-10		\$		
2015 Bond Maturities - Serial Bonds	80034-11		\$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)				80034-12	\$

### LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				
Total	80035-			

### 2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2014	2015 Interest Requirement
<b>NOT APPLICABLE</b>			
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. _____		\$ _____	\$ _____





## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Not Applicable	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
			For Principal	For Interest
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
<b>Total</b>			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, 2014		2014 Authorizations	Contracts Payable Canceled	Expended	Refunds	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
#93-11 Curbs and Sidewalks - Gaston Avenue	\$7,498.80						\$7,498.80	
#94-04 Various Improvements	6,155.57						6,155.57	
#95-02 Various Improvements	195.50						195.50	
#95-08 Various Improvements	19,658.00						19,658.00	
#96-03 Various Improvements	191.10						191.10	
#96-10 Various Improvements	2,036.12						2,036.12	
#97-04 Various Improvements	5,897.19						5,897.19	
#97-08 Various Improvements	6,737.11						6,737.11	
#98-05 Reconstruction of Vones Lane	10,169.20						10,169.20	
#98-08 Various Improvements	1,281.17						1,281.17	
#98-20 Various Improvements	32,753.63						32,753.63	
#99-08 Various Improvements	5,960.90						5,960.90	
#99-10 Various Improvements	5,697.82						5,697.82	
#01-08 Various Improvements	8,500.00						8,500.00	
#03-05 Various Improvements		\$2,492.61						\$2,492.61
#04-09 Various Improvements		1,150.00						1,150.00
#05-08 Various Improvements		1,330.61						1,330.61

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

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Contracts Payable Canceled	Expended	Refunds	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
#06-16 Various Improvements		\$962.62						\$962.62
#06-21 Improvements to Elizabeth Avenue	\$16,243.19	126,256.81					\$19,897.04	122,602.96
#07-13 Various Improvements		4,626.19						4,626.19
#08-13 Various Improvements		79,110.55			\$3,014.54			76,096.01
#09-09 Various Improvements		116,887.54						116,887.54
#10-14 Various Improvements		183,003.32			18,912.24			164,091.08
#11-05 Various Improvements		21,396.04						21,396.04
#11-16 Renovation of Police Department	2,929.64						2,929.64	
#12-07 Reconstruction of Orlando Drive		68,762.36			34,064.64			34,697.72
#13-08 Various Improvements		277,128.00			114,376.30			162,751.70
#14-04 Various Improvements			\$524,700.00		100,547.10			424,152.90
<b>Total</b>	\$131,904.94	\$883,106.65	\$524,700.00		\$270,914.82		\$135,558.79	\$1,133,237.98

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



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
<b>NOT APPLICABLE</b>			
Balance January 1, 2014	80030-01	xxxxxxx	
Received from 2014 Budget Appropriations *	80030-02	xxxxxxx	
Received from 2014 Emergency Appropriations *	80030-03	xxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxx
			xxxxxxx
Balance December 31, 2014	80030-05		xxxxxxx

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

Bonds and Notes	\$498,000.00
Capital Improvement Fund	26,700.00
	\$524,700.00

### 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
#14-04 Various Improvements	\$524,700.00	\$498,000.00	\$26,700.00	\$26,700.00
Total 80032-00	\$524,700.00	\$498,000.00	\$26,700.00	\$26,700.00

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 - 2014**

		Debit	Credit
Balance January 1, 2014	80029-01	xxxxxxx	\$74,840.54
Premium on Sale of Bonds		xxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxx
Appropriated to 2014 Budget Revenue	80029-03	\$10,000.00	xxxxxxx
Balance December 31, 2014	80029-04	64,840.54	xxxxxxx
		<b>\$74,840.54</b>	<b>\$74,840.54</b>

NOT APPLICABLE

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 2014 \$ \_\_\_\_\_
  
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A) \$ \_\_\_\_\_
  
3. Amount of Bonds Issued Under Item 1 Maturing in 2015 \$ \_\_\_\_\_
  
4. Amount of Interest on Bonds with a Covenant - 2015 Requirement \$ \_\_\_\_\_
  
5. Total of 3 and 4 - Gross Appropriation \$ \_\_\_\_\_
  
6. Less Amount of Special Trust Fund to be Used \$ \_\_\_\_\_
  
7. Net Appropriation Required \$ \_\_\_\_\_

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

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached 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 2014 appropriation column.

# MUNICIPALITIES ONLY

## IMPORTANT!!

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

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

- A.
- |   |    |                      |
|---|----|----------------------|
| 1. Total Tax Levy for the Year 2014 was   | \$ | <u>26,467,015.54</u> |
| 2. Amount of Item 1 Collected in 2014 (*) | \$ | <u>26,147,693.76</u> |
| 3. Seventy (70) percent of Item 1         | \$ | <u>18,526,910.88</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       YES
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2014?
- Answer YES or NO       YES       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 years just ended? Answer YES or NO:       NO

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

E.	Unpaid	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes		\$ <u>                                </u>	\$ <u>                                </u>	\$ <u>                                </u>
2. County Taxes		\$ <u>                                </u>	\$ <u>                                </u>	\$ <u>                                </u>
3. Amounts due Special Districts		\$ <u>                                </u>	\$ <u>                                </u>	\$ <u>                                </u>
4. Amounts due School Districts for Regional School Tax		\$ <u>                                </u>	\$ <u>                                </u>	\$ <u>                                </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 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, 6a & 6c.	Trial Balance - Trust Funds / Schedule of Trust Fund Deposits & Reserves
6b.	Municipal Public Defender Certification
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8. & 8a.	Trial Balance - Capital Fund
9. - 9c.	Cash Reconciliation
10. - 10c.	Federal and State Grants Receivable
11. - 11.c	Appropriated Reserves for Federal and State Grants
12. & 12a.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - County Vocational School 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 Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (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 System, 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.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35. - 35c.	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)