

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

POPULATION LAST CENSUS 14,756
NET VALUATION TAXABLE 2015 736,195,800
MUNICODE 2002

**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 CLARK, County of UNION

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature 

Title CHIEF FINANCIAL OFFICER

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or ~~(which I have not prepared)~~ ~~[eliminate one]~~ 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, TERANCE O'NEILL, am the Chief Financial Officer, License 0-0487 of the TOWNSHIP of CLARK, County of UNION 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 assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2015.

Signature 
Title CHIEF FINANCIAL OFFICER
Address 430 Westfield Ave., Clark, NJ
Phone Number 732-388-3194
Fax Number 732-388-0581
Email cfo@ourclark.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 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 CLARK 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) or (no matters) [eliminate one] 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:

NOT APPLICABLE

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Fax Number)

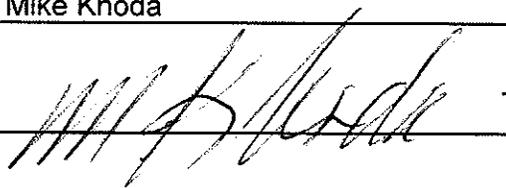
Certified by me

this _____ day of _____, 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: Mike Khoda

Signature: 

Certificate #: 5189

Date: 1/15/16

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

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

Chief Financial Officer: TERANCE O'NEILL

Signature: 

Certificate #: 0-0487

Date: 1/20/16

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6001721

Fed I.D. #

TOWNSHIP of CLARK

Municipality

UNION

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>-</u>	\$ <u>30,973.33</u>	\$ <u>-</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)

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 federal government or indirectly from entities other than state government.



Signature of Chief Financial Officer

1/20/16

Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____ County of _____ during the year 2015 and that sheets 40 to 68 are unnecessary.

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

Name _____

Title _____

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

NOTE:

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

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 \$ 751,592,991



SIGNATURE OF TAX ASSESSOR

TOWNSHIP of CLARK

MUNICIPALITY

UNION

COUNTY

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

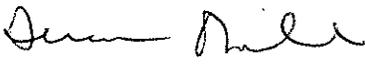
Municipal Public Defender Expended Prior Year 2014.....	(1)	9,190.96	
	x	2,297.74	25%
	(2)	11,488.70	
 Municipal Public Defender Trust Cash Balance December 31, 2015.....	 (3)	 11,775.74	

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: **TERANCE O'NEILL**

Signature: 

Certificate #: **0-0487**

Date: 1/20/16

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2014 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2015</u>
1. <u>Police Outside Services</u>	\$ 2,212.50	\$ -	\$ -	\$ 2,212.50
2. <u>Uniform Fire Safety Act</u>	4,791.00	-	-	4,791.00
3. <u>Developers Escrow</u>	77,080.04	12,750.00	8,775.00	81,055.04
4. <u>Police Donations</u>	4,307.84	54,101.71	52,911.67	5,497.88
5. <u>Public Events - Donations</u>	23,191.60	36,015.00	47,126.59	12,080.01
6. <u>Recreation Trust</u>	51,851.97	171,931.48	160,281.46	63,501.99
7. _____	-	-	-	-
8. <u>Reserve for LOSAP</u>	37,884.49	60,000.00	73,200.00	24,684.49
9. <u>Reserve for Insurance</u>	36,588.56	52,733.45	51,255.98	38,066.03
10. <u>Public Defender</u>	4,047.64	9,997.50	2,269.40	11,775.74
11. <u>Court POAA</u>	829.00	64.00	-	893.00
12. <u>Reserve for Bids</u>	35,157.00	-	-	35,157.00
13. <u>Reserve for Tax Sale Prem</u>	463,689.49	612,929.29	366,075.23	710,543.55
14. <u>Compensated Absenses</u>	334,470.97	200,000.00	-	534,470.97
15. <u>Forfeited Funds</u>	-	-	-	-
16. <u>SUBTOTAL</u>	1,076,102.10	1,210,522.43	761,895.33	1,524,729.20
17. _____				
18. _____				
19. _____				
20. <u>Forfeited Funds</u>	60,514.71	16,504.04	51,720.71	25,298.04
21. <u>Housing Trust</u>	1.00	288,023.97	10,292.75	277,732.22
22. <u>Developers Escrow</u>	964,469.46	240,853.00	648,824.65	556,497.81
23. <u>Unemployment</u>	78,593.95	6,400.00	17,366.78	67,627.17
24. <u>Insurance</u>	26,155.44	315,307.89	321,521.42	19,941.91
25. <u>Payroll</u>	3,878.09	5,557,431.41	5,557,557.38	3,752.12
26. <u>Agency</u>	121,421.40	4,009,617.89	4,101,356.52	29,682.77
27. _____	-	-	-	-
28. _____	-	-	-	-
29. _____				
30. _____				
Totals:	\$ 3,407,238.25	\$ 11,644,660.63	\$ 11,470,535.54	\$ 2,505,261.24

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

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

*Show as red figure

CASH RECONCILIATION DECEMBER 31, 2015 (cont'd)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND		
Columbia Savings Bank	24801252	3,599,158.20
Commerce	7858288843	6,456.15
		3,605,614.35
CAPITAL FUND		
Columbia Savings Bank	5024801137	1,414,038.83
SWIM POOL UTILITY FUND		
Commerce	7858288835	98,701.37
SEWER UTILITY FUND		
Commerce	7862230054	1,628,604.50
GRANT FUND		
Columbia Savings Bank	24801252	50,116.52

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

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred to 2015		Received	Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87		
Recycling Tonnage Grant	25,883.74	25,883.74	-	-	-
Body Armor	-	-	-	-	-
Drunk Driving	4,520.17	4,520.17		2,700.43	2,700.43
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
Totals	30,403.91	30,403.91	-	2,700.43	2,700.43

***LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2015			XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	-
School Tax Deferred			
(Not in excess of 50% of Levy - 2014-2015)	85002-00	XXXXXXXX	-
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXX	-
Levy Calendar Year 2015		XXXXXXXX	30,370,199.00
Paid		30,370,199.00	XXXXXXXX
Balance December 31, 2015		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00	-	XXXXXXXX
School Tax Deferred			
(Not in excess of 50% of Levy - 2015-2016)	85004-00	-	XXXXXXXX
		30,370,199.00	30,370,199.00

* Not including Type 1 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	
2015 Levy	81105-00	XXXXXXXX	
Interest Earned		XXXXXXXX	
Expended			XXXXXXXX
Balance December 31, 2015	85046-00		XXXXXXXX
		-	-

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

NOT
APPLICABLE

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

		Debit	Credit
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)

		Debit	Credit
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

		Debit	Credit
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-	2,150,000.00	2,150,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	3,606,263.91	3,708,373.49	102,109.58
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Per attached sheet	169,177.60	169,177.60	-
Total Miscellaneous Revenue Anticipated 80103-	3,775,441.51	3,877,551.09	102,109.58
Receipts from Delinquent Taxes 80104-	460,000.00	452,314.95	(7,685.05)
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	15,014,382.50	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
(c) Minimum Library Tax	788,588.50	XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	15,802,971.00	16,362,143.86	559,172.86
	22,188,412.51	22,842,009.90	653,597.39

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	58,905,293.70
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	30,370,199.00	XXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXX
County Taxes 80111-00	12,933,328.25	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	114,622.59	XXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXX
Municipal Open Space Tax 80120-00		
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	875,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	16,362,143.86	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
	59,780,293.70	59,780,293.70

*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	22,019,234.91
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	169,177.60
Appropriated for 2015 (Budget Statement Item 9)	80012-03	22,188,412.51
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	22,188,412.51
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	22,188,412.51
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	20,268,161.50
Paid or Charged - Reserve for Uncollected Taxes	80012-09	875,000.00
Reserved	80012-10	1,042,742.01
Total Expenditures	80012-11	22,185,903.51
Unexpended Balances Canceled (see footnote)	80012-12	2,509.00

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2015 Authorizations		
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		

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2015 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	<u>59,111,661.05</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>523,799.55</u>
5a. Subtotal 2015 Levy		<u>59,635,460.60</u>
5b. Reductions due to tax appeals **		<u>-</u>
5c. Total 2015 Tax Levy	82106-00	<u>59,635,460.60</u>
6. Transferred to Tax Title Liens	82107-00	<u>786.35</u>
7. Transferred to Foreclosed Property	82108-00	<u>-</u>
8. Remitted, Abated or Canceled	82109-00	<u>195,829.01</u>
9. Discount Allowed	82110-00	<u>-</u>
10. Collected in Cash: In 2014	82121-00	<u>264,000.30</u>
In 2015 *	82122-00	<u>58,546,474.91</u>
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00	<u>194,818.49</u>
R.E.A.P. Revenue	82124-00	<u>-</u>
Total to Line 14	82111-00	<u>59,005,293.70</u>
11. Total Credits		<u>59,201,909.06</u>
12. Amount Outstanding, December 31, 2015	83120-00	<u>433,551.54</u>
13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is	82112-00	<u>98.94%</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>59,005,293.70</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	<u>100,000.00</u>
To Current Taxes Realized in Cash (Sheet 17)	<u>58,905,293.70</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 Item 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 of the governing body
prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 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)	\$	_____ -
<i>LESS</i> : Proceeds from Accelerated Tax Sale		_____
NET Cash Collected	\$	_____ N/A
Line 5c (sheet 22) Total 2015 Tax Levy	\$	_____ N/A
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		_____ N/A

(2) Utilizing Tax Levy Sale

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

NOT APPLICABLE

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

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	2,705.48	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	-
2. Sr. Citizens Deductions Per Tax Billings	33,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	159,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,000.00	XXXXXXXXXX
5. Veterans Deductions Allowed	1,000.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	431.51
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX	6,382.19
9. Received in Cash from State	XXXXXXXXXX	190,073.29
10.		-
11.		-
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	1,068.49
Due To State of New Jersey	-	XXXXXXXXXX
	197,955.48	197,955.48

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

Line 2	33,500.00
Line 3	159,750.00
Line 4	1,000.00
Line 5	<u>1,000.00</u>
Sub-Total	195,250.00
Less: Line 7	<u>431.51</u>
To Item 10, Sheet 22	<u><u>194,818.49</u></u>

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

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	100,000.00
Taxes Pending Appeals	100,000.00	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	100,000.00
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		24,736.50	XXXXXXXXXX
		-	XXXXXXXXXX
Balance December 31, 2015		175,263.50	XXXXXXXXXX
Taxes Pending Appeals*	175,263.50	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		200,000.00	200,000.00

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

Loretta Caliguire
Signature of Tax Collector

1/20/16
Date

License # T-8348

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)** \$ _____

NOT APPLICABLE

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2015			481,327.93	XXXXXXXXXX
A. Taxes	83102-00	463,243.63	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	18,084.30	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	10,928.68
B. Tax Title Liens		83106-00	XXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	-
B. Tax Title Liens		83109-00	XXXXXXXXXX	-
4. Added Taxes			-	XXXXXXXXXX
5. Added Tax Title Liens			-	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	-
B. Tax Title Liens - Transfers from Taxes		83107-00	-	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	470,399.25
8. Totals			481,327.93	481,327.93
9. Balance Brought Down			470,399.25	XXXXXXXXXX
10 Collected:			XXXXXXXXXX	452,314.95
A. Taxes	83116-00	452,314.95	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	-	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2015 Tax Sale			-	XXXXXXXXXX
12. 2015 Taxes Transferred to Liens			786.35	XXXXXXXXXX
13. 2015 Taxes			433,551.54	XXXXXXXXXX
14. Balance December 31, 2015			XXXXXXXXXX	452,422.19
A. Taxes	83121-00	433,551.54	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	18,870.65	XXXXXXXXXX	XXXXXXXXXX
15. Totals			904,737.14	904,737.14

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No. 9) is 96.15%

17. Item No. 14 multiplied by percentage shown above is
and represents the maximum amount that may be anticipated in 2016.

435,003.94
83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance January 1, 2015	84101-00		XXXXXXXXXX
2. Foreclosed or Deeded in 2015		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash*	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2015	84114-00	XXXXXXXXXX	-
		-	-

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2015	84115-00		XXXXXXXXXX
16. 2015 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2015	84119-00	XXXXXXXXXX	
		-	-

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2015	84120-00		XXXXXXXXXX
21. 2015 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2015	84124-00	XXXXXXXXXX	
		-	-

Analysis of Sale of Property:

*Total Cash Collected in 2015

(84125-00)

Realized in 2015 Budget

To Results of Operation (Sheet 19)

NOT
APPLICABLE

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

<u>Caused By</u>	<u>Amount Dec. 31, 2014 per Audit Report</u>	<u>Amount 2015 Budget</u>	<u>Amount Resulting from 2015</u>	<u>Balance as at Dec. 31, 2015</u>
1. Emergency Authorization - Municipal*	-	-	-	-
2. Emergency Authorizations - Schools				
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.	_____	_____	_____	_____	_____

NOT APPLICABLE

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

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXX	6,692,000.00	
Issued	80033-02	-	-	
Paid	80033-03	1,150,000.00	XXXXXXXX	
Outstanding, December 31, 2015	80033-04	5,542,000.00	XXXXXXXX	
		6,692,000.00	6,692,000.00	
2016 Bond Maturities - General Capital Bonds			80033-05	1,585,000.00
2016 Interest on Bonds *		80033-06	147,745.44	
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	
2015 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	147,745.44

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

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

		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

Not Applicable

**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	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
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. _____			

Not applicable

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
07-07 Road; Recreation & Police	2,511,200.00	06/28/07	1,645,000.00	03/18/16	1.25%	686,000.00	20,562.50	03/18/16
08-03 Dump Truck/Municipal Facilities	1,135,000.00	03/26/09	527,000.00	03/18/16	1.25%	86,000.00	6,587.50	03/18/16
09-03 Improvements to Municipal Bldg.	950,000.00	03/26/09	610,000.00	03/18/16	1.25%	35,000.00	7,625.00	03/18/16
09-05 Garbage Truck	285,000.00	03/26/09	115,000.00	03/18/16	1.25%	35,000.00	1,437.50	03/18/16
09-10 2009 Road Program	650,000.00	03/26/10	545,000.00	03/18/16	1.25%	35,000.00	6,812.50	03/18/16
10-14 Various Public Improvements	1,115,000.00	03/25/11	995,000.00	03/18/16	1.25%	60,000.00	12,437.50	03/18/16
11-12 Various Improvements	1,200,000.00	03/23/12	1,125,000.00	03/18/16	1.25%	75,000.00	14,062.50	03/18/16
12-08 Various Improvements	1,205,000.00	03/22/13	1,290,000.00	03/18/16	1.25%	120,000.00	16,125.00	03/18/16
13-08 Various Capital Improvements	1,086,000.00	03/20/14	1,086,000.00	03/18/16	1.25%	-	13,575.00	03/18/16
14-01 Various Capital Improvements	1,615,000.00	03/20/14	1,615,000.00	03/18/16	1.25%	-	20,187.50	03/18/16
14-05 Valley Road School	380,000.00	03/19/15	380,000.00	03/18/16	1.25%	-	4,750.00	03/18/16
14-15 Imp. To Westfield Ave & Terminal	305,000.00	03/19/15	305,000.00	03/18/16	1.25%	-	3,812.50	03/18/16
14-19 Roadway Imp. Clark Commons	475,000.00	03/19/15	475,000.00	03/18/16	1.25%	-	5,937.50	03/18/16
15-03 2015 Road Program	950,000.00	11/04/15	950,000.00	03/18/16	1.00%	-	3,562.50	03/18/16
15-04 Acq. Of New Equipment	760,000.00	11/04/15	760,000.00	03/18/16	1.00%	-	2,850.00	03/18/16
Totals			12,423,000.00			1,132,000.00	140,325.00	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01 80051-02

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

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

All notes with an original date of issue of 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total	-	80051-01	80051-02

NOT APPLICABLE

(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	Encumbrance Canceled	Expended	Authorization Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
03-09 Rehabilitation of Various Sanitary Sewer Pump Stations	5,221.95	-	-	-	435.00	-	4,786.95	-
04-04 William Robinson Historic Trust	48,215.67	-	-	-	-	-	48,215.67	-
08-03 Imp to Orchard St		772.17	-	-	772.17	-	-	-
09-05 Acq of Garbage Truck	-	14,205.78	-	-	1,168.40	-	-	13,037.38
10-18 Fire Department Equipment	90.90	-	-	-	90.90	-	-	-
11-13 Acq of DPW Vehicles	-	7,063.71	-	-	4,366.69	-	-	2,697.02
11-22 Purchase of 4 Wheel Drive Police Vehicles	-	-	-	-	-	-	-	-
11-24 Acq. Of Fire Dept Command Vehicle	600.00	14,049.15	-	-	13,849.63	-	-	199.52
12-02 Ambulatory Mini Bus	4,060.00	-	-	-	-	-	4,060.00	-
12-08 2012 Road Program	-	130,271.52	-	-	130,271.52	-	-	-
12-09 Fire Dept Bunker Gear	16,376.44	-	-	-	15,716.44	-	660.00	-
12-12 Bunker Gear	421.25	-	-	-	421.25	-	-	-
13-02 Telecommunication Equipment	7,463.82	-	-	-	7,463.82	-	-	-

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations	Encumbrance Canceled	Expended	Authorization Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
13-08 2013 Road Program	-	4,038.46	-		4,038.46		-	-
13-08 New Automotive Vehicles	-	51,775.80	-		33,469.00		-	18,306.80
13-14 Fire Code Enforcement Vehicle	506.75	-	-		-		506.75	-
14-01 Acq of Two Rescue Pumps	-	1,133.09	-		1,133.09		-	-
14-01 Imp. To Municipal Facilities	-	134,009.46	-	6,320.76	-		-	140,330.22
14-05 Parking Imp. Valley Road School	-	-	-		-		-	-
14-13 Various Capital Improvements	-	20,129.19	-		18,468.63		-	1,660.56
14-15 Imp. To Westfield Ave. & Terminal Ave.	165,012.89	305,000.00	-		470,012.89		-	-
14-19 Roadway Imp. Clark Commons	-	116,755.14	-		101,966.87		-	14,788.27
15-03 2015 Road Program	-	-	1,000,000.00	-	940,624.45		-	59,375.55
15-04 Acq. Of New Equipment	-	-	800,000.00	-	724,057.52		-	75,942.48
15-16 Acq. Of Digital in Car Video Cameras	-	-	95,000.00	-	95,000.00		-	-
Acquisition of Equipment	-	-	400,000.00	-	174,884.93		-	225,115.07
Total	247,969.67	799,203.47	2,295,000.00	6,320.76	2,738,211.66	-	58,829.37	551,452.87

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

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2015	80031-01	XXXXXXXX	171,603.50
Received from 2015 Budget Appropriation *	80031-02	XXXXXXXX	100,000.00
		XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	-
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	110,000.00	XXXXXXXX
			XXXXXXXX
Balance December 31, 2015	80031-05	161,603.50	XXXXXXXX
		271,603.50	271,603.50

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

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

* 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
2015 Road Improvements	1,000,000.00	950,000.00	50,000.00	50,000.00
Acq. Of New Equipment	800,000.00	760,000.00	40,000.00	40,000.00
Acq. Of Digital in Car Cameras	95,000.00	-	-	(1)
Acq. Of Equipment	400,000.00	380,000.00	20,000.00	20,000.00
Total 80032-00	2,295,000.00	2,090,000.00	110,000.00	110,000.00

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

(1) Capital Surplus \$95,000

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2015

		Debit	Credit
Balance January 1, 2015	80029-01	XXXXXXXXXX	2,253.00
Premium on Sale of BAN's		XXXXXXXXXX	104,803.46
		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02	95,000.00	XXXXXXXXXX
Appropriated to 2015 Budget Revenue	80029-03	-	XXXXXXXXXX
Balance December 31, 2015	80029-04	12,056.46	XXXXXXXXXX
		107,056.46	107,056.46

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2015			_____
2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A)			_____
3. Amount of Bonds Issued Under Item 1 Maturing in 2016		_____	
4. Amount of Interest on Bonds with a Covenant - 2016 Requirement		_____	
5. Total of 3 and 4 - Gross Appropriation		_____	
6. Less Amount of Special Trust Fund to be Used		_____	
7. Net Appropriation Required			_____

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2016 appropriation column.

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

SEWER

The following sheets are not applicable:

56 - 57

63 - 68

Note:

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

NOTE: THE TOWNSHIP DOES NOT OPERATE A WATER UTILITY, THEREFORE SHEETS 41 THROUGH 54 ARE NOT NECESSARY AND HAVE BEEN REMOVED.

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

**POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND
AS AT DECEMBER 31, 2015**

**Operating and Capital Sections
(Separately Stated)**

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

Title of Account	Debit	Credit
SEWER UTILITY OPERATING FUND		
Cash	1,491,899.04	
Due from Current Fund	991.47	
Sewer Fees Receivable	109,192.97	
Appropriation Reserves		59,017.12
Encumbrance Payable		4,500.00
Sewer Overpayments		1,091.84
		64,608.96
Reserve for Receivables		109,192.97
Fund Balance		1,428,281.55
	1,602,083.48	1,602,083.48
SEWER UTILITY CAPITAL FUND		
Estimated Proceeds - Bonds & Notes Authorized not Issued	-	
Bonds and Notes Authorized but not Issued		-
Cash	127,868.00	
Fixed Capital	22,212.00	
Reserve for Capital Outlay		127,868.00
Reserve for Amortization		22,212.00
	150,080.00	150,080.00

"C"

(Do not crowd - add additional sheets)

RESULTS OF 2015 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXX	25,647.48
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXXXX	89,951.05
Accounts Payable Cancelled		-
Deficit in Anticipated Revenue	61,864.08	XXXXXXXX
	-	XXXXXXXX
Operating Deficit - to Trial Balance	-	-
Excess in Operations - to Operating Surplus	53,734.45	XXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	115,598.53	115,598.53

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	1,568,110.98
Excess in Results of 2015 Operations	XXXXXXXX	53,734.45
Amount Appropriated in 2015 Budget - Cash	193,563.88	XXXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Balance December 31, 2015	1,428,281.55	XXXXXXXX
	1,621,845.43	1,621,845.43

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

Cash		1,491,899.04
Investments		-
Interfund Accounts Receivable		991.47
Subtotal		1,492,890.51
Deduct Cash Liabilities Marked with "C" on Trial Balance		64,608.96
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,428,281.55
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET		1,428,281.55

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014		\$ <u>109,124.89</u>
Increased by:		
Sewer Rents Levied		\$ <u>2,738,204.12</u>
Decreased by:		
Collections	\$ <u>2,738,136.04</u>	
Overpayments applied	\$ _____	
Transfer to _____ Liens	\$ _____	
Other	\$ _____	
		\$ <u>2,738,136.04</u>
Balance December 31, 2015		\$ <u>109,192.97</u>

SCHEDULE OF SEWER LIENS

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

NOT APPLICABLE

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

SWIM POOL

**THE FOLLOWING SHEETS ARE NOT REQUIRED: 56 - 57
61, 62 and 65**

Note:

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

NOTE: THE TOWNSHIP DOES NOT OPERATE A WATER UTILITY, THEREFORE SHEETS 41 THROUGH 54 ARE NOT NECESSARY AND HAVE BEEN REMOVED.

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

**POST CLOSING
TRIAL BALANCE - SWIM POOL UTILITY FUND**
AS AT DECEMBER 31, 2015

Operating and Capital Sections
(Separately Stated)

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

Title of Account	Debit	Credit
SWIM POOL UTILITY OPERATING FUND		
Cash	66,251.29	
Encumbrance Payable		7,931.82
Appropriation Reserves		-
Reserve for Accrued Interest		1,610.77
		9,542.59
Fund Balance		56,708.70
	66,251.29	66,251.29
SWIM POOL UTILITY CAPITAL FUND		
Estimated Proceeds - Bonds & Notes Authorized not Issued	-	
Bonds and Notes Authorized but not Issued		-
Cash	12,668.21	
Fixed Capital authorized and not complete	12,668.21	
Fixed Capital	1,651,731.79	
Bond Anticipation Note Payable		125,000.00
Improvement Authorizations		10,818.03
Reserve for Capital Outlay		1,850.18
Reserve for Amortization		1,526,731.79
Reserve for Deferred Amortization		12,668.21
Fund Balance		-
	1,677,068.21	1,677,068.21

"C"

(Do not crowd - add additional sheets)

STATEMENT OF 2015 OPERATION SWIM POOL UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2010 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		-
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
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 2015 Operation' ("Excess in Operations" - Sheet 60)	-	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of 'Results of 2015 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 2008 for an Anticipated Deficit in the Swim Pool Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	18,216.13	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		

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

RESULTS OF 2015 OPERATIONS SWIM POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	9,747.34
Unexpended Balances of Appropriations	XXXXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXXXX	-
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXXXX	18,216.13
Deficit in Anticipated Revenue	-	XXXXXXXX
Refund of Prior Year Revenue	-	XXXXXXXX
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	27,963.47	XXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	27,963.47	27,963.47

OPERATING SURPLUS - SWIM POOL UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	45,797.23
Excess in Results of 2015 Operations	XXXXXXXX	27,963.47
Amount Appropriated in 2015 Budget - Cash	17,052.00	XXXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Balance December 31, 2015	56,708.70	XXXXXXXX
	73,760.70	73,760.70

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

Cash		66,251.29
Investments		-
Interfund Accounts Receivable		-
Subtotal		66,251.29
Deduct Cash Liabilities Marked with "C" on Trial Balance		9,542.59
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		56,708.70
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET		56,708.70

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR BONDS
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 *			
SWIM POOL 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 - SWIM POOL 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 Appropriations 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
SWIM POOL 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*			
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 - _____ 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 Appropriations 2016		-

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

NOT APPLICABLE

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement For Interest **	
						For Principal	
Improvements to Swim Pool	275,000.00	03/26/09	125,000.00	03/18/16	1.250%	50,000.00	1,562.50
2.						-	-
3.						-	-
4.						-	-
5.						-	-
6.						-	-
7.						-	-
8.						-	-
9.						-	-
	275,000.00		125,000.00			50,000.00	1,562.50

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 legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER/SEWER UTILITY BUDGET	
2016 Interest on Notes	1,562.50
Less: Interest Accrued to 12/31/2015(Trial Balance)	1,610.77
Subtotal	(48.27)
Add: Interest to be Accrued as of 12/31/2016	1,228.30
Required Appropriation - 2016	1,180.03

(Do not crowd - add additional sheets)

SWIM POOL 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
Appropriated to Finance Improvement Authorizations	-	XXXXXXXX
		XXXXXXXX
Balance December 31, 2015	-	XXXXXXXX
	-	-

SWIM POOL UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS 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
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.

NOT APPLICABLE

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".

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