

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

POPULATION LAST CENSUS 3,055  
NET VALUATION TAXABLE 2015 \$254,310,267  
MUNICODE 0823

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

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

Borough of Woodbury Heights, County of Gloucester

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 \_\_\_\_\_  
Name Michael J. Welding  
Title Registered Municipal Accountant  
Email mwelding@bowmanllp.com

(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, Victoria Holmstrom, am the Chief Financial Officer, License # N-0884, of the Borough of Woodbury Heights, County of Gloucester 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 500 Elm Avenue, Woodbury Heights, New Jersey 08097  
Phone Number 856-848-2832  
Fax Number 856-848-2381  
Email vikki@bwhnj.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 \_\_\_\_\_ Borough of Woodbury Heights 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 December 31, 2015 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/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:

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2016

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**Michael J. Welding**  
Registered Municipal Accountant

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**Bowman & Company LLP**  
(Firm Name)

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**6 North Broad Street, Suite 201**  
(Address)

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**Woodbury, New Jersey 08096**  
(Address)

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(856) 782-2892  
(Phone Number)

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[mwelding@bowmanllp.com](mailto:mwelding@bowmanllp.com)  
(Email)

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(856) 782-5092  
(Fax Number)

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

**BOROUGH OF WOODBURY HEIGHTS**

The undersigned certifies that the municipality has compiled 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: Christian Romano

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

Certificate #: 008463

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

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a 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: N-0884 of Borough

Chief Financial Officer: DECEMBER 31, 2015

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

Certificate #: Victoria Holmstrom

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

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

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

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

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

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

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

22-2486057

Fed I.D. #

Borough of Woodbury Heights  
Municipality

Gloucester  
County

**Report of Federal and State Financial Assistance**

**Expenditures of Awards**

Fiscal Year Ending: December 31, 2015

	(1)	(2)	(3)
	Federal Programs Expended (administered by <u>the State</u> )	State Programs <u>Expended</u>	Other Federal Programs <u>Expended</u>
TOTAL	\$ <u>108,349.19</u>	\$ <u>110,600.19</u>	\$ _____

Type of Audit required by OMB Uniform Guidance and N.J. Circular 15-08-OMB:

- \_\_\_\_\_ Single Audit
- \_\_\_\_\_ Program Specific Audit
- X   Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

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

- (1) Report expenditures from federal pass-through programs received directly from state governments. 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 governments.

\_\_\_\_\_  
Signature of Chief Financial Officer

\_\_\_\_\_  
Date

**IMPORTANT!**  
**READ INSTRUCTIONS**  
**INSTRUCTION**

The following certification is to be used ONLY in the event there is NO municipality 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

Signature \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

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

**NOTE:**

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

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 253,727,377 .

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

**Borough of Woodbury Heights**  
MUNICIPALITY

**Gloucester**  
COUNTY



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

## POST CLOSING

### TRIAL BALANCE - CURRENT FUND (CONT'D)

AS OF DECEMBER 31, 2015

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

Title of Account	Debit	Credit
<b>Totals from Sheet 3</b>	1,860,920.41	-
<b>Cash Liabilities:</b>		
Appropriation Reserves		378,585.09
Due to State of New Jersey - Senior Citizens & Veterans Deductions		
Local District School Tax Payable		167.00
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		1,332.38
Special District Taxes Payable		
State Library Aid ( See Sheet 16 )		
Encumbrances Payable		53,709.57
Accounts Payable		2,765.57
Prepaid Taxes		27,076.91
Tax Overpayments		2,716.53
Speical Emergency Noted		
Due to Grant Fund		32,844.16
Due to General Capital Fund		78,861.76
Reserve for Master Plan		1,840.74
Reserve for Insurance Proceeds		90,156.73
<b>Sub-total Cash Liabilities</b>	<b>C</b>	670,056.44
Reserve for Receivables		308,257.59
School Taxes Deferred (Sheets 13& 14)		
Fund Balance		882,606.38
<b>Total</b>	1,860,920.41	1,860,920.41

(Do not crowd - add additional sheets)









# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014: .....	(1)	\$	3,055.00
		x	25%
	(2)	\$	763.75

Municipal Public Defender Trust Cash Balance December 31, 2015: ..... (3) \$ 2,251.00

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, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 +2) = ..... \$ NONE

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:	Victoria Holmstrom
Signature:	
Certificate #:	N-0884
Date:	

**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>See Attached Sheet</u>	\$ <u>157,377.29</u>	\$ <u>1,896,437.89</u>	<u>1,878,606.86</u>	\$ <u>175,208.32</u>
2. _____				
3. _____				
4. _____				
5. _____				
6. _____				
7. _____				
8. _____				
9. _____				
10. _____				
11. _____				
12. _____				
13. _____				
14. _____				
15. _____				
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals:	\$ <u>157,377.29</u>	<u>1,896,437.89</u>	<u>1,878,606.86</u>	\$ <u>175,208.32</u>

**BOROUGH OF WOODBURY HEIGHTS**  
**TRUST -- OTHER FUND**  
Statement of Miscellaneous Trust Reserves  
For the Year Ended December 31, 2015

	Balance Dec. 31, 2014	Receipts	Disbursements	Balance Dec. 31, 2015
Escrow Deposits	\$ 33,382.18	\$ 47,133.50	\$ 35,676.23	\$ 44,839.45
Unemployment Compensation	28,546.21	12,069.02	7,504.60	33,110.63
Off Duty Police Employment	346.84	34,328.90	34,328.90	346.84
D.A.R.E.	6,567.78	74.78	4,572.27	2,070.29
Payroll	1,066.61	1,605,256.02	1,590,480.57	15,842.06
Tax Sale Premiums	20,500.00	53,500.00	36,100.00	37,900.00
Redemption of Tax Sale Certificates	26,213.51	120,582.37	146,795.88	
Recycling Fees	11,416.19	574.66	5,304.41	6,686.44
Forfeited Funds	2,777.37	5.56		2,782.93
P.O.A.A.	729.00	2.00		731.00
Public Defender	1,701.00	550.00		2,251.00
Trust Donations	13,815.04	16,846.89	12,684.73	17,977.20
West Jersey Avenue Park	10,619.84	1,645.58	2,218.11	10,047.31
Flexible Spending Account	(304.28)	3,868.61	2,941.16	623.17
	<u>\$ 157,377.29</u>	<u>\$ 1,896,437.89</u>	<u>\$ 1,878,606.86</u>	<u>\$ 175,208.32</u>

# 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					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total	-	-	-	-	-	-	-	-

Sheet 7

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized		XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	
Cash	275,208.58	
Deferred Charges		
Funded	460,250.00	
Unfunded	1,440,000.00	
Federal and State Aid Receivable	15,614.45	
Due from Current Fund	78,861.76	
Encumbrances Payable		1,500.00
Due Current Fund		
General Capital Bonds		1,440,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		460,250.00
Assessment Notes		
Loans Payable		
Loans Payable		
Improvement Authorizations - Funded		213,325.74
Improvement Authorizations - Unfunded		84,476.46
Capital Improvement Fund		70,382.59
Down Payments on Improvements		
Capital Surplus		
<b>Total</b>	<b>2,269,934.79</b>	<b>2,269,934.79</b>

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2015

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	75.00	1,552,156.13	4,092.29	1,548,138.84
Trust - Assessment				
Trust - Dog License		9,128.79		9,128.79
Trust - Other		200,614.76	24,929.51	175,685.25
Capital - General		275,208.58		275,208.58
Water - Operating    Utility Operating				
Water - Capital      Utility Capital				
Water & Sewer    Utility Operating	88.56	1,446,706.32		1,446,794.88
Water & Sewer    Utility Capital		820,641.85		820,641.85
Public Assistance #1**				
Public Assistance #2**				
Garbage District				
Federal and State Grant Fund				
Municipal Open Space Trust Fund				
Water & Sewer    Assessment Trust				
Water Assessment Trust				
<b>Total</b>	<b>163.56</b>	<b>4,304,456.43</b>	<b>29,021.80</b>	<b>4,275,598.19</b>

\* - Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2015.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2015.

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

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

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

Title: Registered Municipal Accountant





**BOROUGH OF WOODBURY HEIGHTS**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Federal and State Grants Receivable  
For the Year Ended December 31, 2015

<u>Program</u>	Balance Dec. 31, 2014	Accrued	Received	Balance Dec. 31, 2015
Federal Grants:				
Bulletproof Vests	\$ 1,432.22			\$ 1,432.22
Community Development Block Grant		\$ 1,430.00		1,430.00
Drive Sober or Get Pulled Over	2,200.00		\$ 2,200.00	
Total Federal Grants	3,632.22	1,430.00	2,200.00	2,862.22
State Grants:				
Alcohol, Education, Rehabilitation and Enforcement Grant	160.78			160.78
Body Armor Grant		1,089.36	1,089.36	
Clean Communities Program	112.31	7,262.37	7,262.37	112.31
Municipal Alliance Grant:				
2015 Award		10,097.00	5,393.30	4,703.70
2014 Award	5,548.50		4,703.70	844.80
2013 Award	182.00			182.00
Safe and Secure Communities Program	23,148.00	24,348.00	24,348.00	23,148.00
Total State Grants	29,151.59	42,796.73	42,796.73	29,151.59
	\$ 32,783.81	\$ 44,226.73	\$ 44,996.73	\$ 32,013.81

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations			Expended			Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
<b>See Attached Sheet</b>	49,016.88	120,289.55	7,262.37		114,230.19			62,338.61
<b>Total</b>	49,016.88	120,289.55	7,262.37	-	114,230.19	-	-	62,338.61

Sheet 11

**BOROUGH OF WOODBURY HEIGHTS**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Reserve for Federal and State Grants - Appropriated  
For the Year Ended December 31, 2015

<u>Program</u>	Balance Dec. 31, 2014 Appropriated	Transferred from 2015 Budget Appropriation	Disbursed	Encumbered	Balance Dec. 31, 2015
Federal Grants:					
Bulletproof Vests	\$ 851.97				\$ 851.97
Community Development Block Grant		\$ 1,430.00		\$ 1,430.00	
Drive Sober or Get Pulled Over	2,200.00		\$ 2,200.00		
Total Federal Grants	<u>3,051.97</u>	<u>1,430.00</u>	<u>2,200.00</u>	<u>1,430.00</u>	<u>851.97</u>
State Grants:					
Alcohol, Education, Rehabilitation and Enforcement Grant	17.09				17.09
Body Armor Grant - 2015		1,090.46	1,077.03		13.43
Body Armor Grant - 2012	436.73				436.73
Body Armor Grant - 2010	1,051.73				1,051.73
Body Armor Grant - 2009	543.15				543.15
Clean Communities Program	3,976.62	7,262.37	946.95		10,292.04
Drunk Driving Enforcement Fund	629.23	1,155.50	1,527.59		257.14
Municipal Alliance Grant	924.93	12,621.00	8,825.38		4,720.55
Recycling Tonnage Grant	18,513.61	4,992.59			23,506.20
Safe and Secure Communities Program	19,871.82	99,000.00	98,223.24		20,648.58
Total State Grants	<u>45,964.91</u>	<u>126,121.92</u>	<u>110,600.19</u>	<u>-</u>	<u>61,486.64</u>
	<u>\$ 49,016.88</u>	<u>\$ 127,551.92</u>	<u>\$ 112,800.19</u>	<u>\$ 1,430.00</u>	<u>\$ 62,338.61</u>
Realized as Revenue in Budget		\$ 50,375.92			
Local Match - Due from Current Fund		<u>77,176.00</u>			
		<u>\$ 127,551.92</u>			

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Receipts				Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
<b>See Attached Sheet</b>	7,238.55	43,113.55	7,262.37	44,226.73				1,089.36
<b>Totals</b>	7,238.55	43,113.55	7,262.37	44,226.73	-	-	-	1,089.36

Sheet 12

**BOROUGH OF WOODBURY HEIGHTS**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Reserve for Federal and State Grants - Unappropriated  
For the Year Ended December 31, 2015

<u>Program</u>	<u>Balance Dec. 31, 2014</u>	<u>Federal and State Grants Receivable</u>	<u>Realized as Revenue in 2015 Budget</u>	<u>Balance Dec. 31, 2015</u>
Federal Grants:				
Community Development Block Grant		\$ 1,430.00	\$ 1,430.00	
Total Federal Grants	-	1,430.00	1,430.00	-
State Grants:				
Body Armor Grant	\$ 1,090.46	1,089.36	1,090.46	\$ 1,089.36
Clean Communities Program		7,262.37	7,262.37	
Drunk Driving Enforcement Fund	1,155.50	-	1,155.50	
Municipal Alliance Grant		10,097.00	10,097.00	
Recycling Tonnage Grant	4,992.59	-	4,992.59	
Safe and Secure Communities Program		24,348.00	24,348.00	
Total State Grants	7,238.55	42,796.73	48,945.92	1,089.36
	\$ 7,238.55	\$ 44,226.73	\$ 50,375.92	\$ 1,089.36

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXX	2,514,289.00
Paid	2,514,122.00	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	167.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85004-00	-	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	2,514,289.00	2,514,289.00

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2015 85045-00	XXXXXXXXXX	
2015 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2015 85046-00	-	XXXXXXXXXX
	-	-

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXX	3,138,986.02
Paid	3,138,986.02	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85044-00	-	XXXXXXXXXX
# Must include unpaid requisitions	3,138,986.02	3,138,986.02

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	-
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	3,315.33
2015 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	1,598,254.15
County Library 80003-04	XXXXXXXXXX	120,447.68
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	107,643.21
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	1,332.38
Paid	1,829,660.37	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	1,332.38	XXXXXXXXXX
	1,830,992.75	1,830,992.75

## SPECIAL DISTRICT TAXES

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

Footnote: Please state the number of districts in each instance

# STATE LIBRARY AID

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

		Debit	Credit
Balance January 1, 2015	80004-01	XXXXXXXXXX	
State Library Aid Received in 2015	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2015	80004-10	-	
		-	-

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

Balance January 1, 2015	80004-03	XXXXXXXXXX	
State Library Aid Received in 2015	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2015	80004-12	-	
		-	-

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

Balance January 1, 2015	80004-05	XXXXXXXXXX	
State Library Aid Received in 2015	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2015	80004-14	-	
		-	-

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

# STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	400,000.00	400,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	445,303.55	448,017.45	2,713.90
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	7,262.37	7,262.37	-
			-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>452,565.92</b>	<b>455,279.82</b>	<b>2,713.90</b>
Receipts from Delinquent Taxes 80104-	158,000.00	180,590.00	22,590.00
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	2,806,644.11	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-		XXXXXXXXXX	XXXXXXXXXX
<b>Total Amount to be Raised by Taxation 80107-</b>	<b>2,806,644.11</b>	<b>2,913,148.62</b>	<b>106,504.51</b>
	<b>3,817,210.03</b>	<b>3,949,018.44</b>	<b>131,808.41</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	10,114,895.95
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	2,514,289.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	3,138,986.02	XXXXXXXXXX
County Taxes 80111-00	1,826,345.04	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	1,332.38	XXXXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	279,205.11
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	2,913,148.62	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	<b>10,394,101.06</b>	<b>10,394,101.06</b>

\* 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	3,809,947.66
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	7,262.37
Appropriated for 2015 (Budget Statement Item 9)	80012-03	3,817,210.03
Appropriated for 2015 Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>3,817,210.03</b>
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	3,817,210.03
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	3,159,395.91
Paid or Charged - Reserve for Uncollected Taxes	80012-09	279,205.11
Reserved	80012-10	378,585.09
<b>Total Expenditures</b>	<b>80012-11</b>	<b>3,817,186.11</b>
Unexpended Balances Canceled (see footnote)	80012-12	23.92

**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	XXXXXXXXXX	
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>XXXXXXXXXX</b>	<b>-</b>
Deduct Expenditures:		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		<b>-</b>

# RESULTS OF 2015 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated                      80013-01	XXXXXXXXXX	2,713.90
Delinquent Tax Collections                                      80013-02	XXXXXXXXXX	22,590.00
	XXXXXXXXXX	
Required Collection of Current Taxes                      80013-03	XXXXXXXXXX	106,504.51
Unexpended Balances of 2015 Budget Appropriations      80013-04	XXXXXXXXXX	23.92
Miscellaneous Revenue Not Anticipated                      81113-	XXXXXXXXXX	147,949.86
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)      81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property              81120-	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	-
Unexpended Balances of 2014 Appropriation Reserves      80013-05	XXXXXXXXXX	349,794.82
Prior Years Interfunds Returned in 2015                      80013-06	XXXXXXXXXX	83.88
Tax Overpayments Cancelled	XXXXXXXXXX	-
Cancellation of Reserves	XXXXXXXXXX	2,489.81
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2015                                      80013-07	-	XXXXXXXXXX
Balance December 31, 2015                                      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 2015                      80013-12	476.93	XXXXXXXXXX
Prior Year Senior Deduction Disallowed	1,065.75	XXXXXXXXXX
Grants Receivable Cancelled	-	XXXXXXXXXX
Refund prior Year Revenue	-	XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)                      80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)                      80013-14	630,608.02	XXXXXXXXXX
	632,150.70	632,150.70



## SURPLUS - CURRENT FUND YEAR 2015

		Debit	Credit
1. Balance January 1, 2015	80014-01	XXXXXXXXXX	651,998.36
2.		XXXXXXXXXX	
3. Excess Resulting from 2015 Operations	80014-02	XXXXXXXXXX	630,608.02
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	400,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2015	80014-05	882,606.38	XXXXXXXXXX
		1,282,606.38	1,282,606.38

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

Cash	80014-06		1,548,138.84
Investments	80014-07		
Sub Total			1,548,138.84
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		670,056.44
Cash Surplus	80014-09		878,082.40
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	4,523.98	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		4,523.98
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		882,606.38

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 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.



## 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	4,000.00	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	11,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	38,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	750.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,476.02
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX	1,065.75
9. Received in Cash from State	XXXXXXXXXX	47,684.25
10.		
11.		
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	4,523.98
Due To State of New Jersey	-	XXXXXXXXXX
	54,750.00	54,750.00

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

Line 2	11,250.00
Line 3	38,750.00
Line 4	750.00
Sub-Total	50,750.00
Less: Line 7	1,476.02
To Item 10, Sheet 22	49,273.98

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

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	-
Taxes Pending Appeals		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	
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)			XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2015		-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		-	-

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

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

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

\_\_\_\_\_  
Date

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

	YEAR 2016	YEAR 2015
1. Total General Appropriations for 2016 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		2,514,289.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		3,138,986.02
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		1,826,345.04
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		-
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		-
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2016 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2016 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by [ ] [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2015.  ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2016 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
Item 1 - Total General Appropriations	-	
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07		

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2015		221,232.09	XXXXXXXXXX
	A. Taxes	83102-00	164,113.89	XXXXXXXXXX
	B. Tax Title Liens	83103-00	57,118.20	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	4,329.80
	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		83110-00	XXXXXXXXXX
5.	Added Tax Title Liens		83111-00	9,667.47
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX	7,136.12
	B. Tax Title Liens - Transfers from Taxes	83107-00	7,136.12	XXXXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	226,569.76
8.	Totals		238,035.68	238,035.68
9.	Balance Brought Down		226,569.76	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	180,590.00
	A. Taxes	83116-00	151,050.77	XXXXXXXXXX
	B. Tax Title Liens	83117-00	29,539.23	XXXXXXXXXX
11.	Interest and Costs - 2015 Tax Sale		83118-00	1,117.08
12.	2015 Taxes Transferred to Liens		83119-00	21,004.83
13.	2015 Taxes		83123-00	144,602.39
14.	Balance December 31, 2015		XXXXXXXXXX	212,704.06
	A. Taxes	83121-00	146,199.59	XXXXXXXXXX
	B. Tax Title Liens	83122-00	66,504.47	XXXXXXXXXX
15.	Totals		393,294.06	393,294.06

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 79.71%

17. Item No. 14 multiplied by percentage shown above is 169,538.19 and represents the maximum amount that may be anticipated in 2016. 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	95,075.00	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	95,075.00
		95,075.00	95,075.00

### 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) -

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b><u>Sub-total Current Fund</u></b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

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

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2016</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.**

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2014	REDUCED IN 2015		Balance Dec. 31, 2015
					By 2015 Budget	Canceled by Resolution	
8/18/10	Revision of Master Plan	80,000.00	16,000.00	16,000.00	16,000.00		
12/21/10	Revision of Master Plan	125,000.00	25,000.00	25,000.00	25,000.00		
<b>Totals</b>		205,000.00	41,000.00	41,000.00	41,000.00	-	-
					80025-00	80026-00	

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

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

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance Dec. 31, 2015 must be entered here and then raised in the 2016 budget.

**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**

Sheet 30

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2014	REDUCED IN 2015		Balance Dec. 31, 2015
					By 2014 Budget	Canceled by Resolution	
Totals		-	-	-	-	-	-
					80027-00	80028-00	

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

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

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

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

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXXXX	1,590,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	150,000.00	XXXXXXXXXX	
Outstanding December 31, 2015	80033-04	1,440,000.00	XXXXXXXXXX	
		1,590,000.00	1,590,000.00	
2016 Bond Maturities - General Capital Bonds			80033-05	\$ 150,000.00
2016 Interest on Bonds *		80033-06	52,537.50	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2015	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2015	80033-10	-	XXXXXXXXXX	
		-	-	
2016 Bond Maturities - Assessment Bonds			80033-11	\$
2016 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 52,537.50

**LIST OF BONDS ISSUED DURING DECEMBER 31, 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) \_\_\_\_\_ LOAN**

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

**LOAN**

Outstanding January 1, 2015	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2015	80033-10	-	XXXXXXXX	
		-	-	
2016 Loan Maturities			80033-11	\$
2016 Interest on Loans			80033-12	\$
Total 2016 Debt Service for	Loan		80033-13	\$ -

**LIST OF LOANS ISSUED DURING DECEMBER 31, 2015**

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

80033-14

80033-15

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

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding December 31, 2015	80034-03	-	XXXXXXXX	
		-	-	
2016 Bond Maturities - Term Bonds	80034-04	\$		
2016 Interest on Bonds *	80034-05	\$		
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2015	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding December 31, 2015	80034-09	-	XXXXXXXX	
		-	-	
2016 Interest on Bonds *	80034-10	\$		
2016 Bond Maturities - Serial Bonds	80034-11	\$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	\$		-

## LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-		

## 2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 07-10 Various Capital Improvements	228,000.00	12/14/2010	162,600.00	8/12/2016	0.936%		1,521.94	8/12/2016
2. 15-12 Various Capital Improvements	129,150.00	8/17/2012	122,150.00	8/12/2016	0.936%		1,143.32	8/12/2016
3. 07-13 Tank Project Public Works	28,500.00	10/17/2013	28,500.00	8/12/2016	0.936%		266.76	8/12/2016
4. 03-14 Acquisition of Trash Truck	147,000.00	8/13/2014	147,000.00	8/12/2016	0.936%		1,375.92	8/12/2016
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	532,650.00		460,250.00			-	4,307.94	

Sheet 33

80051-01

80051-02

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

Memo: Refunding Bond Anticipation Notes should be separately listed and totaled.

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

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

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

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

Sheet 34

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

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
Schedule Attached	330,200.45	231,476.46	90,500.00		354,374.71		213,325.74	84,476.46
Total	330,200.45	231,476.46	90,500.00	-	354,374.71	-	213,325.74	84,476.46

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

Sheet 35

**BOROUGH OF WOODBURY HEIGHTS**  
 GENERAL CAPITAL FUND  
 Statement of Improvement Authorizations  
 For the Year Ended December 31, 2015

Ordinance Number	Improvement Description	Ordinance		Balance December 31, 2014		2015 Authorizations	Paid or Charged	Balance December 31, 2015	
		Date	Amount	Funded	Unfunded			Funded	Unfunded
11-06	Various Capital Improvements (e) Overlay & Repair of Various Streets	07/19/06	\$ 80,000.00	\$ 80,000.00				\$ 80,000.00	
10-07	Various Capital Improvements (a) Lincoln Avenue Storm Drains (b) Fordham Avenue Storm Drains (c) Public Works Garage Roof (d) Acquisition of Fire Dept. Equipment	11/21/07 11/21/07 11/21/07 11/21/07	15,000.00 15,000.00 6,000.00 18,000.00	15,000.00 15,000.00 469.18 6,001.00			\$ 3,964.14	2,036.86	
12-09b	Construction of Recreation Building	10/21/09	699,000.00	17,258.91			1,990.00	15,268.91	
07-10a	Improvements to Fire House Facilities	04/01/10	200,000.00		\$ 36,939.15				\$ 36,939.15
07-10c	Reconstruction of West Jersey Ave.	04/01/10	200,000.00		11,973.14				11,973.14
03-12	Improvements to Borough Hall	01/18/12	20,000.00	7,529.28				7,529.28	
05-12	Fairview Ave Restoration Project	04/18/12	41,674.62	18,645.80				18,645.80	
15-12a	Reconstruction of Lake Ave	05/16/12	210,000.00		10,424.59		-		10,424.59
15-12b	Reconstruction of Helen Ave	05/16/12	101,000.00		20,450.58				20,450.58
07-13	Site Remediation Phase I	04/17/13	30,000.00		4,689.00		-		4,689.00
08-13	Lake Avenue Phase II	06/19/13	240,450.00	23,203.10			1,420.57	21,782.53	
10-13a	Site Remediation Phase II	09/18/13	31,625.00	10,578.05			-	10,578.05	
10-13c	Backhoe	09/18/13	42,500.00	42,250.00			41,500.00	750.00	
10-13d	License Plate Reader	09/18/13	16,500.00	542.82				542.82	
10-13e	Utility Truck	09/18/13	22,716.93	1,653.01				1,653.01	
10-13f	Annex Stop Modification	09/18/13	30,000.00	11,960.59				11,960.59	
13-13	Acquisition of Land	10/09/13	50,000.00	12,108.71				12,108.71	
03-14	Acquisition of Trash Truck	06/18/14	215,000.00	68,000.00	147,000.00		215,000.00		
5-2015a	Acquisition of Pickup Truck - Fire Department	03/03/15	31,500.00			\$ 31,500.00	31,500.00		
5-2015b	Oak Avenue and Fourth Street Reconstruction	03/03/15	59,000.00			59,000.00	59,000.00		
				\$ 330,200.45	\$ 231,476.46	\$ 90,500.00	\$ 354,374.71	\$ 213,325.74	\$ 84,476.46
	Capital Improvement					\$ 15,062.00			
	Deferred Charges to Future Taxation					75,438.00			
	Cash Disbursements						\$ 354,374.71		
						\$ 90,500.00	\$ 354,374.71		



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
05-15a Fire Department Pick Up Truck	31,500.00		31,500.00	4,500.00
05-15b Reconstruction of Oak Avenue and Fourth Street	59,000.00		59,000.00	10,562.00
Total 80032-00	90,500.00	-	90,500.00	15,062.00

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2015

		Debit	Credit
Balance January 1, 2015	80029-01	XXXXXXXXXX	
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2015 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2015	80029-04	-	XXXXXXXXXX
		-	-

### 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.

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 2015 was   |    | \$                   | <u>10,296,880.51</u> |
| 2. Amount of Item 1 Collected in 2015 (*) | \$ | <u>10,114,895.95</u> |                      |
| 3. Seventy (70) percent of Item 1         | \$ | <u>7,207,816.36</u>  |                      |

(\*) Including prepayments and overpayments applied.

B.

- |  |  |            |                                |
|--|--|------------|--------------------------------|
| 1. Did any maturities of bonded obligations or notes fall due during the year 2015?                |  |            |                                |
| Answer YES or NO   |  | <u>YES</u> |                                |
| 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2015? |  |            |                                |
| Answer YES or NO:  |  | <u>YES</u> | If answer is "NO" give details |

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

- C. Does the appropriation required to be included in the 2016 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended?      Answer YES or NO:      NO

D.

- |  |   |    |                             |
|--|---|----|-----------------------------|
| 1. Cash Deficit 2014                     |   | \$ | <u>                    </u> |
| 2. 4% of 2014 Tax Levy for all purposes: |   |    |                             |
| Levy - - <u>                    </u>     | = | \$ | <u>                    </u> |
| 3. Cash Deficit 2015                     |   | \$ | <u>                    </u> |
| 4. 4% of 2015 Tax Levy for all purposes: |   |    |                             |
| Levy - - <u>                    </u>     | = | \$ | <u>                    </u> |

E.	<u>Unpaid</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
1. State Taxes	\$	<u>                    </u>	\$	<u>                    </u>
2. County Taxes	\$	<u>                    </u>	\$	<u>1,332.38</u>
3. Amounts due Special Districts	\$	<u>                    </u>	\$	<u>                    </u>
4. Amounts due School Districts for Local School Tax	\$	<u>                    </u>	\$	<u>167.00</u>

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

**Note:**

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

**POST CLOSING**  
**TRIAL BALANCE WATER & SEWER UTILITY FUND**  
 AS OF DECEMBER 31, 2015  
**OPERATING AND CAPITAL SECTIONS**  
 (Separately Stated)  
**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

Title of Account	Debit	Credit
<b>WATER &amp; S UTILITY OPERATING FUND</b>		
Cash	1,446,794.88	
Investments		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	75,376.52	
Liens Receivable		
Due Utility Capital	144.65	
Deferred Charges (Sheet 62)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		264,672.42
Accrued Interest on Bonds, Loans and Notes		6,689.23
Encumbrances Payable		66,780.68
Utility Rent Overpayments		6,643.82
<b>Sub-total Cash Liabilities</b>	<b>C</b>	344,786.15
Reserve for Consumer Accounts and Lien Receivable		75,376.52
Fund Balance		1,102,153.38
<b>Total Operating Fund</b>	<b>1,522,316.05</b>	<b>1,522,316.05</b>

(Do not crowd - add additional sheets)

**POST CLOSING**  
**TRIAL BALANCE WATER & SEWER UTILITY FUND**  
AS OF DECEMBER 31, 2015  
**OPERATING AND CAPITAL SECTIONS**  
(Separately Stated)  
**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

Title of Account	Debit	Credit
<b>WATER &amp; SEWER UTILITY CAPITAL FUND</b>		
Cash	820,641.85	
Investments		
Deferred Charges (Sheet 62)		
Fixed Capital - Water	1,415,572.97	
Fixed Capital - Sewer	2,069,424.50	
Fixed Capital Authorized and Uncompleted	1,241,052.38	
Encumbrances Payable		38,354.75
Due to Utility Operating		144.65
Bond Anticipation Notes Payable		847,000.00
Loans Payable		58,491.67
Loans Payable		
Serial Bonds Payable		490,000.00
Improvement Authorizations:		
Funded		210,290.73
Unfunded		561,523.77
Capital Improvement Fund		23,538.89
Capital Surplus		439.81
Reserve for:		
Amortization		3,308,558.18
Preliminary Expenses		8,349.25
Estimated Proceeds Bonds and Notes	22,000.00	XXXXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXXXX	22,000.00
<b>Total Capital Fund</b>	<b>5,568,691.70</b>	<b>5,568,691.70</b>

(Do not crowd - add additional sheets)



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

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

Sheet 57

# SCHEDULE OF WATER & SEWER UTILITY BUDGET - 2015

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	125,000.00	125,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Water Rents	500,000.00	562,136.56	62,136.56
Sewer Rents	925,000.00	934,542.24	9,542.24
Mobile Antenna Lease	62,000.00	111,909.82	49,909.82
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
Subtotal	1,612,000.00	1,733,588.62	121,588.62
Deficit (General Budget) ** _____ 07			
_____ 08	1,612,000.00	1,733,588.62	121,588.62

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXX
Adopted Budget	1,612,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,612,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,612,000.00
Deduct Expenditures:	
Paid or Charged	1,347,253.44
Reserved	264,672.42
Surplus (General Budget) **	
Total Expenditures	1,611,925.86
Unexpended Balance Canceled (See Footnote)	74.14

**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 BALANCE CANCELED:**

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

# STATEMENT OF 2015 OPERATION WATER & SEWER UTILITY

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

## SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,733,588.62	
Miscellaneous Revenue Not Anticipated	18,930.58	
2014 Appropriation Reserves Canceled * (Excess Revenue Realized)	293,955.42	
Total Revenue Realized		2,046,474.62
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	1,347,253.44	
Reserved	264,672.42	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	1,611,925.86	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,611,925.86
Excess		434,548.76
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2015 Operation ( "Excess in Operations" - Sheet 60)	434,548.76	
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 2014 for an Anticipated Deficit in the WATER & SEWER Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	293,955.42	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		293,955.42

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

## RESULTS OF 2015 OPERATIONS - WATER & SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	121,588.62
Unexpended Balances of Appropriations	XXXXXX	74.14
Miscellaneous Revenue Not Anticipated	XXXXXX	18,930.58
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXX	293,955.42
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	434,548.76	XXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	434,548.76	434,548.76

## OPERATING SURPLUS - WATER & SEWER UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXX	792,604.62
Excess in Results of 2015 Operations	XXXXXX	434,548.76
Amount Appropriated in 2015 Budget - Cash	125,000.00	XXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2015	1,102,153.38	XXXXXX
	1,227,153.38	1,227,153.38

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

Cash		1,446,794.88
Investments		
Interfund Accounts Receivable		144.65
Subtotal		1,446,939.53
Deduct Cash Liabilities Marked with "C" on Trial Balance		344,786.15
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,102,153.38
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET		1,102,153.38

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

## SCHEDULE OF WATER & SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014 \$ 69,427.30

Increased by:

WATER & SEWER Rents Levied \$ 1,502,629.86

Decreased by:

Collections		\$	<u>1,494,298.84</u>	
Overpayments applied		\$	<u>2,379.96</u>	
Transfer to _____ Liens		\$	<u>                    </u>	
Other		\$	<u>1.84</u>	
				\$ <u>1,496,680.64</u>

Balance December 31, 2015 \$ 75,376.52

## SCHEDULE OF WATER & SEWER UTILITY LIENS

Balance December 31, 2014 \$                     

Increased by:

Transfers from Accounts Receivable		\$	<u>                    </u>	
Penalties and Costs		\$	<u>                    </u>	
Other		\$	<u>                    </u>	
				\$ <u>                    </u>

Decreased by:

Collections		\$	<u>                    </u>	
Other		\$	<u>                    </u>	
				\$ <u>                    </u>

Balance December 31, 2015 \$

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

# WATER & 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>	Amount Dec. 31, 2014 per Audit <u>Report</u>	Amount in 2015 <u>Budget</u>	Amount Resulting from 2015	Balance as at <u>Dec. 31, 2015</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. Deficit in Operations	\$ _____	\$ _____	\$ _____ -	\$ _____
<b>Total Operating</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>Total Capital</b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2016</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS  
WATER & SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Bond Maturities - Assessment Bonds			\$
2016 Interest on Bonds *			

**WATER & SEWER UTILITY CAPITAL BONDS**

Outstanding January 1, 2015	XXXXXX	550,000.00	
Issued	XXXXXX		
Paid	60,000.00	XXXXXX	
Outstanding December 31, 2015	490,000.00	XXXXXX	
	550,000.00	550,000.00	
2016 Bond Maturities - Capital Bonds			\$ 60,000.00
2016 Interest on Bonds *		19,927.50	

**INTEREST ON BONDS WATER & SEWER UTILITY BUDGET**

2016 Interest on Bonds (*Items)	19,927.50	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	2,950.63	
Subtotal	16,976.87	
Add: Interest to be Accrued as of 12/31/2016	2,121.63	
Required Appropriation 2016		\$ 19,098.50

**LIST OF BONDS ISSUED DURING 2015**

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR LOANS  
WATER & SEWER UTILITY LOAN**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX	117,205.59	
Issued	XXXXXX		
Paid	58,713.92	XXXXXX	
Outstanding December 31, 2015	58,491.67	XXXXXX	
	117,205.59	117,205.59	
2016 Loan Maturities			\$ 58,491.67
2016 Interest on Loans *		\$ 1,837.50	

**WATER & SEWER UTILITY LOAN**

Outstanding January 1, 2015	XXXXXX	
Issued	XXXXXX	
Paid		XXXXXX
Outstanding December 31, 2015	-	XXXXXX
	-	-
2016 Loan Maturities		\$
2016 Interest on Loans *	\$	

**INTEREST ON LOANS - WATER & SEWER UTILITY BUDGET**

2016 Interest on Loans (*Items)	\$	1,837.50
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$	765.63
Subtotal	\$	1,071.87
Add: Interest to be Accrued as of 12/31/2016	\$	0.13
Required Appropriation 2016	\$	1,072.00

**LIST OF LOANS ISSUED DURING DECEMBER 31, 2015**

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

## 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		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Ordinance No. 16-12	150,000.00	12/10/2012	92,000.00	8/10/2016	0.936%		861.12	08/10/16
2. Ordinance No. 11-13	100,000.00	10/17/2013	80,000.00	8/10/2016	0.936%		748.80	08/10/16
3. Ordinance No. 08-15	675,000.00	8/11/2015	675,000.00	8/10/2016	0.936%		6,318.00	08/10/16
4.								
5.								
6.								
7.								
8.								
9.								
			847,000.00			-	7,927.92	

Sheet 64

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

\* 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 -	UTILITY BUDGET
2016 Interest on Notes	\$ 7,927.92
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ 2,972.97
Subtotal	\$ 4,954.95
Add: Interest to be Accrued as of 12/31/2016	\$ 3,082.50
Required Appropriation - 2016	\$ 8,037.45

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

## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.			-			-	-	

Sheet 65

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

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

Utility Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
<b>Total</b>	-	-	-

Sheet 65a

80051-01                      80051-02

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

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER & SEWER UTILITY CAPITAL FUND

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
Per Attached Sheet	210,290.73	159,315.02	675,000.00		272,791.25		210,290.73	561,523.77
Total	210,290.73	159,315.02	675,000.00	-	272,791.25	-	210,290.73	561,523.77

Sheet 66

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

**BOROUGH OF WOODBURY HEIGHTS**  
**WATER AND SEWER UTILITY CAPITAL FUND**  
**Statement of Improvement Authorizations**  
**For the Year Ended December 31, 2015**

Ord. No.	Improvement Description	Date	Amount	Balance December 31, 2014		2015 Authorizations	Paid or Charged	Balance December 31, 2015	
				Funded	Unfunded			Funded	Unfunded
8-06	Sewer Infiltration Evaluation and Remediation Program	6/21/06	\$ 44,216.97	\$ 3,830.96				\$ 3,830.96	
6-07	(a) Sanitary Sewer Infiltration Repairs	5/16/07	253,500.00	157,182.79				157,182.79	
	(b) Video Equipment	5/16/07	66,500.00	8,613.00				8,613.00	
4-09	Redevelopment of Well #1 - Helen Ave	2/3/09	220,000.00	37,593.30	\$ 22,000.00			37,593.30	\$ 22,000.00
14-12	Repairs to Route 45 Pump Station	5/16/12	28,000.00	3,070.68				3,070.68	
16-12	Acquisition & Installation of Well No.1 Diesel Generator	9/19/12	150,000.00		58,818.93		\$ 165.94		58,652.99
11-13a	Site Remediation Phase II	9/18/13	34,783.07		34,783.07				34,783.07
11-13b	Acquisition of Backhoe	9/18/13	42,500.00		42,155.00		40,000.00		2,155.00
11-13c	Acquisition of Utility Truck	9/18/13	22,716.93		1,558.02				1,558.02
8-15	Redevelopment of Sewer Pump Stations	6/1/15	675,000.00			\$ 675,000.00	232,625.31		442,374.69
				\$ 210,290.73	\$ 159,315.02	\$ 675,000.00	\$ 272,791.25	\$ 210,290.73	\$ 561,523.77
						\$ 675,000.00			
							\$ 234,436.50		
							38,354.75		
						\$ 675,000.00	\$ 272,791.25		

# WATER & SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2015	XXXXXX	23,538.89
Received from 2015 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2015	23,538.89	XXXXXX
	23,538.89	23,538.89

# WATER & SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

# WATER & SEWER UTILITY FUND

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2015

### AND

## DOWN PAYMENTS (N.J.S. 40A:2-11)

### UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
Redevelopment of Borough Sewer Pump Stations	675,000.00	675,000.00		
	675,000.00	675,000.00	-	-

# WATER & SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

## YEAR 2015

	Debit	Credit
Balance January 1, 2015	XXXXXX	439.81
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2015 Budget Revenue		XXXXXX
Balance December 31, 2015	439.81	XXXXXX
	439.81	439.81

**INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 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 filed in should be marked "Not Applicable".

**INDEX**

1 & 1a, 1b, 1c	Certification and Affidavit
1d	Report of Federal & State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance--Current Fund
4.	Trial Balance--Public Assistance Fund
5.	Trial Balance--Federal and State Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance--Capital Fund
9, 9a, 9b, 9c	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Tax
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2015 Operations--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 2011
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 Tax Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31, 31a	Summary Statement of Debt Service Requirements - Municipal
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 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2015
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
<b>UTILITIES ONLY</b>	
40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2015 Utility Operations
46 & 60.	Results of Operations, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments - Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a. & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2015; Utility Capital Surplus