

Borough of Bloomingdale
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014
 (UNAUDITED)

POPULATION LAST CENSUS 7,610

NET VALUATION TAXABLE 2014 \$741,103,300.00

MUNICODE 1601

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

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

Borough _____ of _____, Bloomingdale _____, County of _____, Passaic _____

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

	Date	Examined By:	
1		Preliminary Check	
2		Examined	

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

Signature Joseph J. Faccione
 Title Registered Municipal Accountant #100

(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 certify that I, Donna Mollineaux, am the Chief Financial Officer, License # N0602, of the Borough of Bloomingdale, County of Passaic and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2014, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2014.

Signature _____
 Title Chief Financial Officer
 Address 101 Hamburg Turnpike, Bloomingdale, New Jersey 07403
 Phone Number (973) 838-0778
 Fax Number (973) 838-5115
 Email dmollineaux@bloomingdaleni.net

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 Bloomingdale as of December 31, 2014 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

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

 Joseph J. Faccone
 (Registered Municipal Accountant #100)

 Samuel Klein and Company
 (Firm Name)

 550 Broad Street, 11th Floor
 (Address)

 Newark, New Jersey 07102
 (Address)

 (973) 624-6100
 (Phone Number)

 jfaccone@sklein-cpa.com
 (Email)

 (973) 624-6101
 (Fax Number)

Certified by me

this 5th day of February, 2015

**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 the fiscal year 2014 as required under N.J.A.C. 5:23-4.17.

Printed name: _____ Daniel Hagberg _____

Signature: _____

Certificate #: _____ 006513 _____

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 the 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 2012.

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: _____ Borough of Bloomingdale

Chief Financial Officer: _____ Donna Mollineaux

Signature: _____

Certificate #: _____ N0602

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: _____

22-6001669

Fed. I.D. #

Borough of Bloomingdale

Municipality

Passaic

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 12/31/2014

	(1)	(2)	(3)
Federal Programs			
Expended			
(administered			
by the State)		State	Other Federal
		Programs	Programs
		Expended	Expended
TOTAL	\$ _____	\$ 22,735.63	\$ _____

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 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 government.

Signature of Chief Financial Officer _____

Date _____

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____ County of _____ during the year 2014 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, 2014

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 736,220,700.00.

SIGNATURE OF TAX ASSESSOR

Borough of Bloomingdale
MUNICIPALITY

Passaic
COUNTY

**POST CLOSING TRIAL BALANCE -
FEDERAL AND STATE GRANTS**

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Cash - Checking	19,861.87	
Federal and State Grants Receivable	109,273.40	
Accumulated Revenue Unappropriated		9,916.17
Appropriated Reserves for Federal and State Grants		119,219.10
	129,135.27	129,135.27

(Do not crowd - add additional sheets)

Schedule of Trust Fund Deposits and Reserves

Purpose	Amount Dec. 31, 2013 per Audit			Balance as at Dec. 31, 2014
	Report	Receipts	Disbursed	
1. Escrow Deposits	\$ 480,538.99	\$ 102,227.53	\$ 47,829.18	\$ 534,937.34
2. Senior Citizens' Activities	3,374.50	39,356.65	36,970.98	5,760.17
3. Recycling Trust	13,078.51	22,883.56	28,322.78	7,639.29
4. Recreation Programs:				
5. Recreation Trust	24,153.62	43,970.11	45,618.60	22,505.13
6. Parking Offenses Adjudication Act	572.00	1,162.00	1,405.72	328.28
7. Public Defender Application Fees	8,802.09	7,460.00	5,600.00	10,662.09
8. Outside Employment of Police Officers	6,786.25	38,602.50	36,972.50	8,416.25
9. Fire Prevention Penalties	2,620.01			2,620.01
10. Accumulated Compensated Absences	631.49	146,350.00	25,131.49	121,850.00
11. Reserve for Snow Removal	339.92			339.92
12. Third Party Tax Redemptions	16,907.42	354,918.78	310,563.51	61,262.69
13. Tangible Personal Property Found	790.00		790.00	
14. Affordable Housing	3.19			3.19
15. Flexible Spending Account	3,280.77	98.00	3,378.77	
16. _____				
17. _____				
18. _____				
19. _____				
20. _____				
21. _____				
22. _____				
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals	<u>\$ 561,878.76</u>	<u>\$ 757,029.13</u>	<u>\$ 542,583.53</u>	<u>\$ 776,324.36</u>

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

N/A

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS				Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget	Other			
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Other Liabilities							
Trust Surplus							
* Less Assets "Unfinanced"	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Totals							

* Show as red figure

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

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	Cancelled	Balance Dec. 31, 2014
State Grants:					
N.J. Transportation Trust Fund Paterson - Hamburg Turnpike	5,053.00				5,053.00
Clean Communities Program		12,417.56	12,417.56		
Drunk Driving Enforcement Fund		4,436.96	4,436.96		
Body Armor Grant		3,894.28	3,894.28		
N.J. Division of Highway Traffic Safety:					
Child Passenger Safety Grant	8,196.00				8,196.00
NJDEP - Recreation Trails Program	14,800.00				14,800.00
Domestic Violence Training Program	3,752.00				3,752.00
Highlands COAH Grant	17,194.00				17,194.00
County of Passaic:					
Municipal Alliance on Alcoholism and Drug Abuse	6,229.10	25,283.00	14,627.70		16,884.40
Sloan Park Improvements	41,852.00				41,852.00
Oakwood Park	1,039.00				1,039.00
Cultural and Heritage Council - Art Classes	503.00				503.00
Cultural and Heritage Council - Senior Citizen		450.00	450.00		
Totals	98,618.10	46,481.80	35,826.50		109,273.40

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

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations			Expended	Cancelled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87				
State Grants:							
Clean Communities Act			12,417.56		12,403.00		14.56
Drunk Driving Enforcement Grant	732.00		4,436.96		805.32		4,363.64
Recycling Tonnage Grant	6,441.28				5,234.56		1,206.72
Body Armor Grant	1,554.32		3,894.28		4,292.75		1,155.85
N.J. Division of Highway Traffic Safety:							
Child Passenger Safety Grant	4,606.00						4,606.00
Click It or Ticket	4.00						4.00
Over the Limit Under Arrest	1,450.00						1,450.00
Recreation Trails Program	19,275.00						19,275.00
Office of Emergency Management	2,406.00						2,406.00
Highlands COAH Grant	12,994.00						12,994.00
Domestic Violence Training Program	629.00						629.00
Federal Grants:							
FEMA Grant	774.00						774.00
Assistance to Firefighters Grant	3,014.00						3,014.00
Municipal Storm Water Regulation Program	8,586.00						8,586.00
Bulletproof Vest Partnership Grant	3,811.00						3,811.00
Sub-Totals	66,276.60		20,748.80		22,735.63		64,289.77

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

Grant	Balance Jan. 1, 2014	Transferred to 2014 Budget Appropriations			Received		Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87				
Recycling Tonnage Grant					9,916.17		9,916.17
Cultural and Heritage Council - Senior Citizen	450.00	450.00					
Totals	450.00	450.00			9,916.17		9,916.17

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*** LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
School Tax Payable # School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85001-00 xxxxxxxxxxxxxxxxxxxx 85002-00 xxxxxxxxxxxxxxxxxxxx	2.50 xxxxxxxxxxxxxxxxxxxx
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxxxxxxxxxxxxxxx	
Levy Calendar Year 2014	xxxxxxxxxxxxxxxxxxxx	15,535,142.00
Paid	15,535,144.00 xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2014	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
School Tax Payable # (Prepaid School Tax)		85003-00 xxxxxxxxxxxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)		0.50 xxxxxxxxxxxxxxxxxxxx
	15,535,144.50	15,535,144.50

* 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

	Debit	Credit
Balance January 1, 2014	85045-00 xxxxxxxxxxxxxxxxxxxx	74,213.30
2014 Levy	81105-00 xxxxxxxxxxxxxxxxxxxx	185,275.00
FEMA Reimbursement		30,000.00
Interest Earned	xxxxxxxxxxxxxxxxxxxx	136.05
Added Taxes		85.44
Expenditures	271,183.58	xxxxxxxxxxxxxxxxxxxx
Appropriated to Finance Improvement Authorization	2,200.00	
Balance December 31, 2014	85046-00 16,326.21	xxxxxxxxxxxxxxxxxxxx 289,709.79
	289,709.79	289,709.79

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
N/A		
Balance January 1, 2014	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable #	XXXXXXXXXXXXXXXXXXXX	
School Tax Deferred		
(Not in excess of 50% of Levy - 2013 - 2014)	XXXXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable #		XXXXXXXXXXXXXXXXXXXX
School Tax Deferred		
(Not in excess of 50% of Levy - 2014 - 2015)		XXXXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
N/A		
Balance January 1, 2014	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable #	XXXXXXXXXXXXXXXXXXXX	
School Tax Deferred		
(Not in excess of 50% of Levy - 2013 - 2014)	XXXXXXXXXXXXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXXXXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXXXXXXXXXXXX	
Paid		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
School Tax Payable #		XXXXXXXXXXXXXXXXXXXX
School Tax Deferred		
(Not in excess of 50% of Levy - 2014 - 2015)		XXXXXXXXXXXXXXXXXXXX
# Must include unpaid requisitions.		

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes	80003-01 XXXXXXXXXXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02 XXXXXXXXXXXXXXXXXX	
2014 Levy:		
General County	80003-03 XXXXXXXXXXXXXXXXXX	5,448,424.62
County Library	80003-04 XXXXXXXXXXXXXXXXXX	
County Health	XXXXXXXXXXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXXXXXXXXXX	78,438.41
Due County for Added and Omitted Taxes	80003-05 XXXXXXXXXXXXXXXXXX	2,548.54
Paid	5,529,411.57 XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
County Taxes		XXXXXXXXXXXXXXXXXX
Due County for Added and Omitted Taxes		XXXXXXXXXXXXXXXXXX
	5,529,411.57	5,529,411.57

SPECIAL DISTRICT TAXES

N/A

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

Footnote: Please state the number of districts in each instance.

STATE LIBRARY AID

N/A

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

N/A

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

	Debit	Credit
Balance January 1, 2014	80004-03 xxxxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2014	80004-04 xxxxxxxxxxxxxxxxxxxxxx	
Expended	80004-11	xxxxxxxxxxxxxxxxxxxxxx
Balance December 31, 2014	80004-12	

N/A

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

	Debit	Credit
Balance January 1, 2014	80004-05 xxxxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2014	80004-06 xxxxxxxxxxxxxxxxxxxxxx	
Expended	80004-13	xxxxxxxxxxxxxxxxxxxxxx
Balance December 31, 2014	80004-14	

N/A

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

	Debit	Credit
Balance January 1, 2014	80004-07 xxxxxxxxxxxxxxxxxxxxxx	
State Library Aid Received in 2014	80004-08 xxxxxxxxxxxxxxxxxxxxxx	
Expended	80004-15	xxxxxxxxxxxxxxxxxxxxxx
Balance December 31, 2014	80004-16	

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	404,984.00	404,984.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government			
Miscellaneous Revenue Anticipated:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Adopted Budget:	2,143,604.00	2,279,850.89	136,246.89
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
	87,742.80	87,742.80	
Total Miscellaneous Revenue Anticipated	2,231,346.80	2,367,593.69	136,246.89
Receipts from Delinquent Taxes	2,294.00	6,809.64	4,515.64
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(a) Local Tax for Municipal Purposes	7,430,419.00	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(b) Addition to Local District School Tax	80106-	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
(c) Minimum Library Tax	261,994.00	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Total Amount to be Raised by Taxation	7,692,413.00	7,776,569.94	84,156.94
	10,331,037.80	10,555,957.27	224,919.47

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	28,880,483.95
Amount to be Raised by Taxation:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Local District School Tax	80109-00	15,535,142.00
Regional School Tax	80119-00	xxxxxxxxxxxxxxxx
Regional High School Tax	80110-00	xxxxxxxxxxxxxxxx
County Taxes	80111-00	5,526,863.03
Due County for Added and Omitted Taxes	80112-00	2,548.54
Special District Taxes	80113-00	xxxxxxxxxxxxxxxx
Municipal Open Space Tax	80120-00	185,360.44
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxxxxxxxx
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxxxxxxxx
Balance for Support of Municipal Budget (or)	80116-00	7,776,569.94
* Excess Non-Budget Revenue (see footnote)	80117-00	xxxxxxxxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxxxxxxxx
		29,026,483.95

* 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 2014

2014 Budget as Adopted	80012-01	10,243,295.00
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	87,742.80
Appropriated for 2014 (Budget Statement Item 9)	80012-03	10,331,037.80
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	10,331,037.80
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	10,331,037.80
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	9,913,767.83
Paid or Charged - Reserve for Uncollected Taxes	80012-09	146,000.00
Reserved	80012-10	270,933.21
Total Expenditures	80012-11	10,330,701.04
Unexpended Balances Canceled (see footnote)	80012-12	336.76

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)**

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

**RESULTS OF 2014 OPERATION
CURRENT FUND**

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	136,246.89
Delinquent Tax Collections	80013-02	4,515.64
	XXXXXXXXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03	84,156.94
Unexpended Balances of 2014 Budget Appropriations	80013-04	336.76
Miscellaneous Revenue Not Anticipated	81113-	167,748.81
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	
Payments in Lieu of Taxes on Real Property	81120-	
	XXXXXXXXXXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXXXXXXXXXX	
Unexpended Balance of 2013 Appropriation Reserves	80013-05	53,744.12
Prior Years Interfunds Returned in 2014	80013-06	522.14
Other Accounts Receivable Realized	XXXXXXXXXXXXXXXXXX	
Grant Expenditures Cancelled	XXXXXXXXXXXXXXXXXX	
Tax Overpayments Cancelled	XXXXXXXXXXXXXXXXXX	
Prior Year Revenue Refund	XXXXXXXXXXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Balance January 1, 2014	80013-07	XXXXXXXXXXXXXXXXXX
Balance December 31, 2014	80013-08	XXXXXXXXXXXXXXXXXX
Deficit in Anticipated Revenues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	XXXXXXXXXXXXXXXXXX
Delinquent Tax Collections	80013-10	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Required Collection of Current Taxes	80013-11	XXXXXXXXXXXXXXXXXX
Interfund Advances Originating in 2014	80013-12	XXXXXXXXXXXXXXXXXX
Prior Year Paid Taxes Cancelled	20,678.65	XXXXXXXXXXXXXXXXXX
Senior Citizen Deductions Disallowed by Tax Collector	1,565.07	XXXXXXXXXXXXXXXXXX
Prior Year Revenue Refund	287.56	XXXXXXXXXXXXXXXXXX
Reserve for Other Accounts Receivable	2,000.01	XXXXXXXXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXXXXXXXXXX
Surplus Balance - To Surplus (Sheet 21)	80013-14	XXXXXXXXXXXXXXXXXX
	447,271.30	447,271.30

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
Federal Emergency Management Agency Reimbursement	73,811.36
Administration Fees	38,692.50
State Inspection Fees	14,081.19
Cost of Sale for Taxes	7,152.52
Fire	7,126.00
Fire - LEA Rebate	6,848.66
Construction Services for 2013 Bloomingdale Board of Education	5,000.00
Prior Year Appropriation Refunds	3,312.52
Sale of Township Assets	3,030.00
Credit Card Fees	2,687.42
Sales of Copies and Maps	1,469.23
Senior Citizen and Veterans Administrative Fees	1,224.25
Payment in Lieu of Taxes	1,000.00
Police Reports	596.52
Elections	400.00
Miscellaneous	1,316.64
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	167,748.81

**SURPLUS - CURRENT FUND
YEAR 2014**

	Debit	Credit
1. Balance January 1, 2014	80014-01 XXXXXXXXXXXXXXXXXXXX	963,993.10
2.	XXXXXXXXXXXXXXXXXXXX	
3. Excess Resulting from 2014 Operations	80014-02 XXXXXXXXXXXXXXXXXXXX	422,740.01
4. Amount Appropriated in the 2014 Budget - Cash	80014-03 404,984.00	XXXXXXXXXXXXXXXXXXXX
5. Amount Appropriated in 2014 Budget - with Prior Writ- ten Consent of Director of Local Government Service: 80014-04	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
6.	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
7. Balance December 31, 2014	80014-05 981,749.11	XXXXXXXXXXXXXXXXXXXX
	1,386,733.11	1,386,733.11

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

Cash	80014-06	1,577,560.20
Investments	80014-07	
Sub Total		1,577,560.20
Deduct Cash Liabilities Market with "C" on Trial Balance	80014-08	608,209.56
Cash Surplus	80014-09	969,350.64
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	12,398.47
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	12,398.47
	80014-15	981,749.11

- * IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
- # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.
- (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2014 LEVY

1. Amount of Levy as per Duplicate (Analysis) # of (Abstract of Ratables)	82101-00	\$ 28,940,090.26
	82113-00	\$ _____
2. Amount of Levy Special District Taxes	82102-00	\$ _____
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$ _____
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$ 13,339.48
5a. Subtotal 2014 Levy	\$ 28,953,429.74	
5b. Reductions due to tax appeals**	\$ _____	
5c. Total 2014 Levy	82106-00	\$ 28,953,429.74
6. Transferred to Tax Title Liens	82107-00	\$ 25,030.41
7. Transferred to Foreclosed Property	82108-00	\$ _____
8. Remitted, Abated or Canceled	82109-00	\$ 47,754.33
9. Discount Allowed	82110-00	\$ _____
10. Collected in Cash:	In 2013	82121-00 \$ 70,604.58
	In 2014 *	82122-00 \$ 28,734,820.47
R.E.A.P. Revenue		\$ _____
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 75,058.90
Total to Line 14	82111-00	\$ 28,880,483.95
11. Total Credits		\$ 28,953,268.69
12. Amount Outstanding December 31, 2014	83120-00	\$ 161.05
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is	99.74%	
	82112-00	_____

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here & complete sheet 22a.

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$ 28,880,483.95
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ _____
To Current Taxes Realized in Cash (Sheet 17)	\$ 28,880,483.95

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 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 2014 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2014

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$ 28,880,483.95
LESS: Proceeds from Accelerated Tax Sale	115,493.41
NET Cash Collected	\$ 28,764,990.54
Line 5c (sheet 22) Total 2014 Tax Levy	\$ 28,953,429.74
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	99.35%

(2) Utilizing Tax Levy Sale

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

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

	DEBIT	CREDIT
1. Balance January 1, 2014	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXXXXXXXXXX	9,633.03
2. Sr. Citizens Deductions Per Tax Billings	16,000.00	XXXXXXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	59,750.00	XXXXXXXXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXXXXXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	500.00	
6. Veterans Deductions Allowed By Tax Collector - 2013 Taxes		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXXXXXX	1,441.10
8. Sr. Citizens Deductions Disallowed By Tax Collector Prior Years	XXXXXXXXXXXXXXXXXX	1,565.07
9. Received in Cash from State	XXXXXXXXXXXXXXXXXX	51,462.33
10. Veterans Deductions Disallowed By Tax Collector		
11. Sr. Citizens Deductions Allowed By Tax Collector - 2013 Taxes		
12. Balance December 31, 2014	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXXXXXX	12,398.47
Due To State of New Jersey		XXXXXXXXXXXXXXXXXX
	76,500.00	76,500.00

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

Line 2	16,000.00
Line 3	59,750.00
Line 4	250.00
Line 5	500.00
Sub-Total	76,500.00
Less: Line 7 and 10	1,441.10
To Item 10, Sheet 22	<u>75,058.90</u>

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

N/A

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

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

Signature of Tax Collector

License # Date

ACCELERATED TAX SALE - CHAPTER 99

N/A

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
[(2015 Estimated Total Levy - 2014 Total Levy)/2014 Total Levy] _____ %

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

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

2015 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

- 1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ _____
- 2. Taxes not Included in the Budget (AFS 25, items 2 thru 7) \$ _____
- Total \$ _____
- 3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____
- 4. Cash Required \$ _____
- 5. Total Required at _____ % (items 4+6) \$ _____
- 6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2014			
A. Taxes	83102-00	5,244.57	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83103-00	176,450.23	XXXXXXXXXXXXXXXXXXXX
2. Canceled:			
A. Taxes	83105-00	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83106-00	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
3. Transferred to Foreclosed Tax Title Liens			
A. Taxes	83108-00	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83109-00	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
4. Added Taxes			
		1,565.07	XXXXXXXXXXXXXXXXXXXX
5. Added Tax Title Liens			
		83111-00	XXXXXXXXXXXXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXXXXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes	83107-00	(1)	XXXXXXXXXXXXXXXXXXXX
7. Balance Before Cash Payments			
		183,259.87	XXXXXXXXXXXXXXXXXXXX
8. Totals			
		183,259.87	183,259.87
9. Balance Brought Down			
		183,259.87	XXXXXXXXXXXXXXXXXXXX
10. Collected:			
A. Taxes	83116-00	6,809.64	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83117-00	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
11. Interest and Costs - 2014 Tax Sale			
		371.21	XXXXXXXXXXXXXXXXXXXX
12. 2014 Taxes Transferred to Liens			
		25,030.41	XXXXXXXXXXXXXXXXXXXX
13. 2014 Taxes			
		161.05	XXXXXXXXXXXXXXXXXXXX
14. Balance December 31, 2014			
A. Taxes	83121-00	161.05	XXXXXXXXXXXXXXXXXXXX
B. Tax Title Liens	83122-00	201,851.85	XXXXXXXXXXXXXXXXXXXX
15. Totals			
		208,822.54	208,822.54

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 3.71%

17. Item No. 14 multiplied by percentage shown above is \$ 7,494.67 and represents the maximum amount that may be anticipated in 2015. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

	Debit	Credit
1. Balance January 1, 2014	84101-00	1,758,400.00
2. Foreclosed or Deeded in 2014		XXXXXXXXXXXXXXXXXX
3. Tax Title Liens	84103-00	XXXXXXXXXXXXXXXXXX
4. Taxes Receivable	84104-00	XXXXXXXXXXXXXXXXXX
5A.	84102-00	XXXXXXXXXXXXXXXXXX
5B.	84105-00	XXXXXXXXXXXXXXXXXX
6. Adjustment to Assessed Valuation	84106-00	XXXXXXXXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXXXXXXXX
8. Sales		XXXXXXXXXXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXXXXXXXXXX
10. Contract	84110-00	XXXXXXXXXXXXXXXXXX
11. Mortgage	84111-00	XXXXXXXXXXXXXXXXXX
12. Loss on Sales	84112-00	XXXXXXXXXXXXXXXXXX
13. Gain on Sales	84113-00	XXXXXXXXXXXXXXXXXX
14. Balance December 31, 2014	84114-00	1,758,400.00
	1,758,400.00	1,758,400.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ _____
 * Total Cash Collected in 2014 (84125-00) _____

Realized in 2014 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.)

N/A

	Amount Dec. 31, 2013 Per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
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**

	Date	Purpose	N/A Amount
1. _____	_____	_____	\$ _____
2. _____	_____	_____	\$ _____
3. _____	_____	_____	\$ _____
4. _____	_____	_____	\$ _____
5. _____	_____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2015
1. _____	_____	_____	_____	\$ _____	_____
2. _____	_____	_____	_____	\$ _____	_____
3. _____	_____	_____	_____	\$ _____	_____
4. _____	_____	_____	_____	\$ _____	_____

FUND: Current Fund

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.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized *	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
4/14/2009	Preparation of Tax Maps	84,000.00	16,800.00	16,800.00	16,800.00		
6/14/2011	Revaluation Program	285,000.00	57,000.00	171,000.00	57,000.00		114,000.00
9/27/2011	Accumulated Sick Leave	35,000.00	7,000.00	21,000.00	7,000.00		14,000.00
Totals		404,000.00	80,800.00	208,800.00	80,800.00		128,000.00
				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, 2014" must be entered here and then raised in the 2015 budget.

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FUND: _____

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.

N/A

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized *	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
Totals							
				80027-00	80028-00		

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

Chief Financial Officer

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

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

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXXXXXXXXXXXX	4,767,000.00	
Issued	80033-02	XXXXXXXXXXXXXXXXXX		
Paid	80033-03	864,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014	80033-04	3,903,000.00	XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014	80033-04	4,767,000.00	4,767,000.00	
2015 Bond Maturities - General Capital Bonds				
2015 Interest on Bonds *				80033-05
	80033-06	\$	152,511.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2014	80033-07	XXXXXXXXXXXXXXXXXX		
Issued	80033-08	XXXXXXXXXXXXXXXXXX		
Paid	80033-09		XXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014	80033-10		XXXXXXXXXXXXXXXXXX	
2015 Bond Maturities - Assessment Bonds				
2015 Interest on Bonds *				80033-11
	80033-12	\$		
Total "Interest on Bonds - Debt Service" (* Items)				
				80033-13
				\$
				152,511.00

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS**

(COUNTY) (MUNICIPAL) _____ LOAN N/A

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

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				
	80033-14			
	80033-15			

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

N/A

TYPE I SCHOOL TERM BONDS

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

LIST OF BONDS ISSUED DURING 2014

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

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036- \$ _____	\$ _____
2. Special Emergency Notes	80037- \$ 128,000.00	\$ 1,344.00
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, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Muti-Purpose - Ord. #15-2008	307,000.00	7/20/2009	258,400.00	3/13/2015	1.25%	16,200.00	2,736.53	3/13/2015
2.	Muti-Purpose - Ord. #17-2009	740,000.00	7/19/2010	650,600.00	3/13/2015	1.25%	44,700.00	6,890.03	3/13/2015
3.	Rehabilitation of Sports Fields and Open Space - Ord. #22-2005	115,000.00	5/10/2012	115,000.00	3/13/2015	1.25%	4,000.00	1,217.88	3/13/2015
4.	Various Road and Drainage Improvements - Ord. #10-2011	410,000.00	5/10/2012	410,000.00	3/13/2015	1.25%	21,600.00	4,342.01	3/13/2015
5.	Various Capital Improvements - Ord. #18-2011, #8-2014	1,710,000.00	5/10/2012	1,710,000.00	3/13/2015	1.25%	68,700.00	18,109.38	3/13/2015
6.	Installation of Lighting at Walter T. Bergen School Ord. #20-2011	430,000.00	5/10/2012	430,000.00	3/13/2015	1.25%	22,700.00	4,553.82	3/13/2015
7.	Curb and Sidewalk Improvements - Ord. #17-2013, #1-2014	1,601,462.00	5/08/2014	1,601,462.00	3/13/2015	1.25%		16,959.93	3/13/2015
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total	5,313,462.00		5,175,462.00			177,900.00	54,809.58	

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total								

80051-01

80051-02

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

Assessment Notes with an original date of issue of December 31, 2010 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

S
h
e
e
t

3
4

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

N/A

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
Total			

S
h
e
e
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3
4
a

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

80051-01 80051-02

(Do not crowd - add additional sheets)

BOROUGH OF BLOOMINGDALE
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

	<u>Ordinance</u>		<u>Balance</u> <u>Dec. 31, 2013</u>		<u>2014</u> <u>Authorizations</u>	<u>Expended</u>	<u>Balance</u> <u>Dec. 31, 2014</u>	
	<u>Number</u>	<u>Date</u>	<u>Amount</u>	<u>Funded</u>			<u>Unfunded</u>	<u>Funded</u>
<u>General Improvements</u>								
Various Capital Improvements	8-1999	7-20-99	\$ 500,945.00	\$ 210.00	\$	\$	\$ 210.00	\$
Multi-Purpose:	6-2003	5-06-03						
g. Improvements to the Storm Water Collection System			12,000.00	7,291.13			7,291.13	
Multi-Purpose:	1-2005	6-21-05						
d. Borough-Wide Drainage Improvement to Various Roads	36-2006	12-05-06	224,000.00	53,293.15		38,268.96	15,024.19	
e. Improvements to the Senior Citizen's Center			25,000.00	1,148.39			1,148.39	
h. Replacement of the Sloan Park Bridge			40,000.00		40,000.00			40,000.00
Rehabilitation Costs for Substandard Housing Units	17-2005	8-09-05	15,000.00			250.00		250.00
Rehabilitation of Sports Fields and Open Space	22-2005	10-18-05	500,000.00		385,404.01			385,404.01
Multi-Purpose:	27-2006	6-20-06						
f. Providing for the Purchase of a Generator for the Office of Emergency Management			80,000.00	2,450.00			2,450.00	
Bloomingtondale Town Center	31-2006	11-21-06	200,000.00		200,000.00			200,000.00
Walter T. Bergen School Fields Project	32-2006	11-21-06	150,000.00		18,287.80			18,287.80
Construction of a Department of Public Works Service Operations Garage and the Acquisition of Property for Use as a New Police Headquarters	27-2007	11-27-07	1,000,000.00	12,901.97			12,901.97	
Multi-Purpose:	15-2008	8-26-08						
a. Purchase of a Fire Engine			300,000.00		6,513.00			6,513.00
b. Engineering Expense for Various Road Improvement Projects			75,000.00		1,920.10			1,920.10

BOROUGH OF BLOOMINGDALE
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

	<u>Ordinance</u>		<u>Balance</u> <u>Dec. 31, 2013</u>		<u>2014</u> <u>Authorizations</u>	<u>Expended</u>	<u>Balance</u> <u>Dec. 31, 2014</u>	
	<u>Number</u>	<u>Date</u>	<u>Amount</u>	<u>Funded</u>			<u>Unfunded</u>	<u>Funded</u>
<u>General Improvements</u>								
Multi-Purpose:	17-2009	10-27-09						
	7-2013	2-05-13						
a. Purchase of a Fire Engine			\$ 257,000.00	\$	\$ 88.00	\$	\$	\$ 88.00
c. Various Improvements to Municipal Facilities			483,000.00		55,739.05	27,527.99		28,211.06
Sloan Park Bridge Project	11-2010	9-28-10	231,000.00		228,470.00			228,470.00
Reconstruction of Woodward Avenue	15-2010	12-14-10	175,000.00		3,182.24	1,400.00		1,782.24
Oakwood Lake Park Project	16-2010	12-14-10	100,000.00		20,094.00	4,676.18		15,417.82
Various Road and Drainage Improvements	10-2011	6-28-11	422,000.00		64,197.43	31,039.01		33,158.42
Various Capital Improvements	18-2011	11-22-11	1,800,000.00					
	8-2014	6-10-14			1,506,621.89	547,384.89		959,237.00
Installation of Lighting at Walter T. Bergen School	20-2011	12-13-11	455,000.00		21,173.37			21,173.37
Various Road Improvements to Section 3	10-2012	7-17-12	450,000.00		58,520.00	38,800.46		19,719.54
Road Improvements Morse Lake Development	14-2012	8-14-12	90,000.00		42,596.30	16,630.48		25,965.82
Renovations to the Bergen Recreational Field Restroom Facility	8-2013	2-05-13	99,000.00		86,820.00	75,233.60		11,586.40
Multi-Purpose:	21-2013	6-11-13						
a. Various Improvements to Municipal Complex and Municipal Facilities			150,000.00	86,015.31		73,934.29	12,081.02	
c. Improvements to Various Roads			230,000.00	68,993.56		51,816.68	17,176.88	
Purchase of an Emergency Communication System	31-2013	10-08-13	34,395.00	34,395.00		34,376.98	18.02	
Restoration of Concrete Grandstands at Delazier Field	35-2013	11-26-13	200,000.00	4,000.00	196,000.00	22,935.00		177,065.00

BOROUGH OF BLOOMINGDALE
GENERAL CAPITAL FUND

IMPROVEMENT AUTHORIZATIONS

	<u>Number</u>	<u>Ordinance Date</u>	<u>Amount</u>	<u>Balance Dec. 31, 2013</u>		<u>2014 Authorizations</u>	<u>Expended</u>	<u>Balance Dec. 31, 2014</u>	
				<u>Funded</u>	<u>Unfunded</u>			<u>Funded</u>	<u>Unfunded</u>
<u>General Improvements</u>									
Plan Conformance Grant	36-2013	11-26-13	\$ 72,700.00	\$	\$ 72,700.00	\$	\$	\$	\$ 72,700.00
<u>Multi-Purpose:</u>									
15-2014	10-21-14								
a. Improvements to Star Lake Road			474,500.00			474,500.00		23,000.00	451,500.00
b. Construction of the Walter T. Bergen Walking Path			61,700.00			61,700.00	1,715.00		59,985.00
<u>Local Improvements</u>									
Curb and Sidewalk Improvements Along Certain Streets	17-2013	5-14-13	848,000.00						
	1-2014	2-18-14	835,000.00		788,795.00	835,000.00	1,099,081.20		524,713.80
				<u>\$ 270,698.51</u>	<u>\$ 3,797,372.19</u>	<u>\$ 1,371,200.00</u>	<u>\$ 2,064,820.72</u>	<u>\$ 91,301.60</u>	<u>\$ 3,283,148.38</u>

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2014	80031-01 xxxxxxxxxxxxxxxxxxxxxx	11,623.00
Received from 2014 Budget Appropriation *	80031-02 xxxxxxxxxxxxxxxxxxxxxx	65,000.00
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement Fund)	80031-03 xxxxxxxxxxxxxxxxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04 64,000.00	xxxxxxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxxxxxx
Balance December 31, 2014	80031-05 12,623.00	xxxxxxxxxxxxxxxxxxxxxx
	76,623.00	76,623.00

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

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

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

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

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2014
AND DOWN PAYMENTS (N.J.S. 40A:2-11)
GENERAL CAPITAL FUND ONLY**

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
Curb and Sidewalk Improvements along				
Certain Streets	835,000.00	795,000.00	40,000.00	40,000.00
Multi- Purpose (1)	536,200.00	510,000.00	24,000.00	24,000.00
Total	1,371,200.00	1,305,000.00	64,000.00	64,000.00

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) \$2,200.00 was funded by Municipal Open Space Trust Fund

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2014

	Debit	Credit
Balance January 1, 2014	80029-01 xxxxxxxxxxxxxxxxxxxxxx	241,336.67
Premium on Sale of Notes	xxxxxxxxxxxxxxxxxxxxxx	19,117.00
Funded Improvement Authorizations Canceled	xxxxxxxxxxxxxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02 xxxxxxxxxxxxxxxxxxxxxx	
Appropriated to 2014 Budget Revenue	80029-03 120,000.00	xxxxxxxxxxxxxxxxxxxxxx
Balance December 31, 2014	80029-04 140,453.67	xxxxxxxxxxxxxxxxxxxxxx
	260,453.67	260,453.67

BONDS ISSUED WITH A COVENANT OR COVENANTS

N/A

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

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

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

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

**MUNICIPALITIES ONLY
IMPORTANT!!**

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete
(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

- A.
1. Total Tax Levy for the Year 2014 was \$ 28,953,429.74
 2. Amount of Item 1 Collected in 2014 (*) \$ 28,880,483.95
 3. Seventy (70) percent of Item 1 \$ 20,267,400.81
- (*) Including prepayments and overpayments applied

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

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

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

- D.
1. Cash Deficit 2013 \$ _____
 2. 4% of 2013 Tax Levy for all purposes:
Levy -- \$ _____ = \$ _____
 3. Cash Deficit 2014 \$ _____
 4. 4% of 2014 Tax Levy for all purposes:
Levy -- \$ _____ = \$ _____

	<u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ _____	\$ _____
3. Amount due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>0.50</u>	\$ _____	\$ <u>0.50</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 2014, please observe instructions of sheet 2.

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 Sheet 8

POST CLOSING
TRIAL BALANCE - WATER AND SEWER UTILITY FUND
 AS AT DECEMBER 31, 2014
Operating and Capital Sections
 (Separately Stated)

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

Title of Account	Debit	Credit
Water and Sewer Operating Fund		
Cash - Checking	665,182.64	
Change Fund	100.00	
Sub-Total	665,282.64	
Due from Water and Sewer Capital Fund	16.19	
Consumer Accounts Receivable	91,972.65	
Liens Receivable	380.06	
Inventory - Materials and Supplies	13,637.54	
Appropriation Reserves		200,327.43
Encumbrances Payable		65,858.91
Accrued Interest on Bonds		10,904.67
Accrued Interest on Notes		6,771.00
Water and Sewer Rent Overpayments		11,541.33
Due to Water and Sewer Assessment Fund		20,887.30
		316,290.64 "C"
Reserve for:		
Consumer Accounts Receivable		91,972.65
Liens Receivable		380.06
Inventory - Materials and Supplies		13,637.54
Fund Balance		349,008.19
	771,289.08	771,289.08

(Do not crowd - add additional sheets)

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 Sheet 8

POST CLOSING
TRIAL BALANCE - WATER AND SEWER UTILITY FUND (CONTINUED)
 AS AT DECEMBER 31, 2014
Operating and Capital Sections
 (Separately Stated)

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

Title of Account	Debit	Credit
Water and Sewer Capital Fund		
Estimated Proceeds Bonds and Notes Authorized	1,581,000.00	XXXXXXXXXXXXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXXXXXXXXXXXX	1,581,000.00
Cash - Checking	12,606.04	
Fixed Capital	9,287,767.42	
Fixed Capital Authorized and Uncompleted	1,981,316.00	
Serial Bonds		403,000.00
Bond Anticipation Notes		840,538.00
Improvement Authorizations:		
Funded		16,214.73
Unfunded		1,495,435.67
Capital Improvement Fund		30,050.00
Due to General Capital Fund		23,949.25
Due to Water and Sewer Operating Fund		16.19
Reserve for Amortization		8,353,406.42
Deferred Reserve for Amortization		91,139.00
Reserve for Debt Service		21,175.00
Fund Balance	12,862,689.46	6,765.20
	12,862,689.46	12,862,689.46
(Do not crowd - add additional sheets)		

**POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS**

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
<u>Water and Sewer Assessment Trust Fund</u>		
Cash - Checking	27,884.36	
Assessments Receivable - Pledged	10,262.11	
Assessments Receivable - Unpledged	17,837.41	
Due from Water and Sewer Operating Fund	20,887.30	
Deferred Charges:		
Amount to be Raised for Cancelled Assessments	23,041.14	
Serial Bonds		75,000.00
Accounts Payable		1,036.39
Reserve for Assessments		17,837.41
Fund Balance		6,038.52
	99,912.32	99,912.32

(Do not crowd - add additional sheets)

**ANALYSIS OF WATER AND 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, 2013	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Operating Budget	Interest on Assessments	Interests on Deposits			
Assessment Serial Bond Issues:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
16-1994, 1-1997 Sanitary Sewer System	72,097.31	16,635.83				29,000.00	75,000.00	42,733.14
Assessment Bond Anticipation Note Issues:	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Due to Water and Sewer Operating Fund	11,476.36			2,109.19	60.85	(23,000.00)	11,533.70	(20,887.30)
Due to General Capital Fund	100.00						100.00	
Trust Surplus	6,011.91	6,026.61				(6,000.00)		6,038.52
Less Assets "Unfinanced" *	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx
Totals	89,685.58	22,662.44		2,109.19	60.85		86,633.70	27,884.36

* Show as red figure

Sheet 43

STATEMENT OF WATER AND SEWER UTILITY BUDGET - 2014

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated	91301- 437,922.00	437,922.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302- 3,000,000.00	3,049,289.97	49,289.97
Rents	91303- 41,000.00	41,251.92	251.92
Fire Hydrant Service	91304- 6,000.00	6,000.00	
Miscellaneous	91305- 3,484,922.00		
Water and Sewer Assessment Trust Fund Surplus			
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal	3,484,922.00	3,534,463.89	49,541.89
Deficit (General Budget) **	91306- 3,484,922.00	91307- 3,534,463.89	49,541.89

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amount shown for items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXXXXXXXXXX
Adopted Budget	3,484,922.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	3,484,922.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	3,484,922.00
Deduct Expenditures:	
Paid or Charged	3,280,559.87
Reserved	200,327.43
Surplus (General Budget)	
Total Expenditures	3,480,887.30
Unexpended Balance Canceled (See Footnote)	4,034.70

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".

**STATEMENT OF 2014 OPERATION
WATER AND SEWER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)".
Section 2 should be filled out in every case.

SECTION 1:		N/A
Revenue Realized:		xxxxxxxxxxxxxxxxxxxx
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:		xxxxxxxxxxxxxxxxxxxx
Appropriations (Not Including "Surplus (General Budget)")		xxxxxxxxxxxxxxxxxxxx
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included in Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2014 Operation" ("Excess in Operations - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2014 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		
SECTION 2:		
The following Item of "2013 Appropriation Reserves Canceled in 2014 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the Water Utility for 2013:		
2013 Appropriation Reserves Canceled in 2014	51,107.81	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"	"None"	
* Excess (Revenue Realized)		51,107.81

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

RESULTS OF 2014 OPERATIONS - WATER AND SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	49,541.89
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	4,034.70
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	51,107.81
Water & Sewer Overpayments Cancelled		
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
Prior Year Revenue Refund		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus	104,684.40	XXXXXXXXXXXXXXXXXXXX
	104,684.40	104,684.40

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER AND SEWER UTILITY

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXXXX	682,245.79
Excess in Results of 2014 Operations	XXXXXXXXXXXXXXXXXXXX	104,684.40
Amount Appropriated in 2014 Budget - Cash	437,922.00	XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in Current Fund 2014 Budget		
Balance December 31, 2014	349,008.19	XXXXXXXXXXXXXXXXXXXX
	786,930.19	786,930.19

**ANALYSIS OF BALANCE DECEMBER 31, 2014
(FROM WATER AND SEWER UTILITY - TRIAL BALANCE)**

Cash		665,282.64
Investments		
Interfund Accounts Receivable		16.19
Subtotal		665,298.83
Deduct Cash Liabilities Marked with "C" on Trial Balance		316,290.64
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		349,008.19
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		349,008.19

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.

* In the case of a "Deficit in Operating Surplus Cash",

"Other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER AND SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013		\$ <u>92,071.49</u>
Increased by:		
Water and Sewer Rents Levied		\$ <u>3,049,509.60</u>
Decreased by:		
Collections	\$ <u>3,033,239.65</u>	
Overpayments applied	\$ <u>16,050.32</u>	
Transfer to Water and Sewer Liens	\$ _____	
Other - Cancelled	\$ <u>318.47</u>	
Balance December 31, 2014		\$ <u><u>91,972.65</u></u>

SCHEDULE OF WATER AND SEWER UTILITY LIENS

Balance December 31, 2013		\$ <u>380.06</u>
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
Balance December 31, 2014		\$ <u><u>380.06</u></u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER AND SEWER UTILITY FUND**

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)
N/A

	Amount Dec. 31, 2013 Per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. Deficit in Operation	\$ _____	\$ _____	\$ _____	\$ _____
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**

	Date	Purpose	Amount
1. _____	_____	_____	\$ _____
2. _____	_____	_____	\$ _____
3. _____	_____	_____	\$ _____
4. _____	_____	_____	\$ _____
5. _____	_____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

N/A

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2015
1. _____	_____	_____	_____	\$ _____	_____
2. _____	_____	_____	_____	\$ _____	_____
3. _____	_____	_____	_____	\$ _____	_____
4. _____	_____	_____	_____	\$ _____	_____

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

WATER AND SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	xxxxxxxxxxxxxxxxxx	150,000.00	
Issued	xxxxxxxxxxxxxxxxxx		
Paid	75,000.00	xxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2014	75,000.00	xxxxxxxxxxxxxxxxxx	
	150,000.00	150,000.00	
2015 Bond Maturities - Assessment Bonds			\$ 75,000.00
2015 Interest on Bonds *		\$ 3,525.00	
WATER AND SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2014	xxxxxxxxxxxxxxxxxx	553,000.00	
Issued	xxxxxxxxxxxxxxxxxx		
Paid	150,000.00	xxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2014	403,000.00	xxxxxxxxxxxxxxxxxx	
	553,000.00	553,000.00	
2015 Bond Maturities - Capital Bonds			\$ 110,000.00
2015 Interest on Bonds *		\$ 14,154.00	

INTEREST ON BONDS - WATER AND SEWER UTILITY BUDGET

2015 Interest on Bonds (* Items)	\$ 17,679.00	
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 10,904.67	
Subtotal	\$ 6,774.33	
Add: Interest to be Accrued as of 12/31/15	\$ 9,024.67	
Required Appropriation 2015		\$ 15,799.00

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS**

N/A

WATER AND SEWER UTILITY		LOAN		2015 Debt Service
	Debit	Credit		
Outstanding January 1, 2014	XXXXXXXXXXXXXXXXXX			
Issued	XXXXXXXXXXXXXXXXXX			
Paid		XXXXXXXXXXXXXXXXXX		
Outstanding December 31, 2014		XXXXXXXXXXXXXXXXXX		
2015 Loan Maturities				
2015 Interest on Loans *			\$	
WATER AND SEWER UTILITY		LOAN		
Outstanding January 1, 2014	XXXXXXXXXXXXXXXXXX			
Issued	XXXXXXXXXXXXXXXXXX			
Paid		XXXXXXXXXXXXXXXXXX		
Outstanding December 31, 2014		XXXXXXXXXXXXXXXXXX		
2015 Loan Maturities				
2015 Interest on Loans *			\$	

INTEREST ON LOANS - WATER AND SEWER UTILITY BUDGET

2015 Interest on Bonds (* Items)	\$	
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/15	\$	
Required Appropriation 2015	\$	

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

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

WATER UTILITY NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Purchase of a Water Utility Box Truck (Ord. #15-2005)	41,000.00	7/27/2005	13,200.00	3/13/2015	1.25%	13,200.00	139.79	3/13/2015
2.	Installation of Sanitary Sewer Lines Along a Portion of								
3.	Elizabeth Street and William Street (Ord. #26-2006)	182,000.00	7/25/2007	89,038.00	3/13/2015	1.25%	2,300.00	942.94	3/13/2015
4.	Installation of Water Lines to the Upper Morse Lake Area								
5.	(Ord. #17-2007)	600,000.00	2/12/2009	288,300.00	3/13/2015	1.25%	3,900.00	3,053.18	3/13/2015
6.	Water Main Replacement Lakeside Avenue (Ord. #17-2012)	200,000.00	5/9/2013	200,000.00	3/13/2015	1.25%		2,118.06	3/13/2015
7.	Water Main Replacement Old Ridge Road (Ord. #22-2012)	250,000.00	5/9/2013	250,000.00	3/13/2015	1.25%		2,647.57	3/13/2015
8.									
9.									
10.									
	Total	1,273,000.00		840,538.00			19,400.00	8,901.53	

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 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 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 UTILITY BUDGET	
2015 Interest on Notes	\$ 8,901.53
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 6,771.00
Subtotal	\$ 2,130.53
Add: Interest to be Accrued as of 12/31/15	\$ 8,268.57
Required Appropriation 2015	\$ 10,399.10

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
	Total								

Sheet 51

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

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

Utility Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 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

N/A

S h e e t 5 1 a

	Purpose	Amount of Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
	Total			

**BOROUGH OF BLOOMINGDALE
MUNICIPAL WATER AND SEWER UTILITY FUND**

IMPROVEMENT AUTHORIZATIONS

	<u>Number</u>	<u>Ordinance Date</u>	<u>Amount</u>	<u>Balance Dec. 31, 2013</u>		<u>2014 Authorizations</u>	<u>Expended</u>	<u>Balance Dec. 31, 2014</u>	
				<u>Funded</u>	<u>Unfunded</u>			<u>Funded</u>	<u>Unfunded</u>
<u>General Improvements</u>									
Multi-Purpose:	18-2000	7-25-00							
b. Refurbishment of Star Lake Water Tank			\$ 122,500.00	\$ 335.00	\$	\$	\$	\$ 335.00	\$
Multi-Purpose:	11-2004	8-17-04							
c. Water and Sewer Upgrades and Repairs: Road Improvement Projects			28,305.86	2,759.00				2,759.00	
Purchase of a Water Utility Box Truck	15-2005	6-21-05	41,000.00		17.50				17.50
Multi-Purpose:	20-2005	9-13-05							
d. Repair and/or Upgrading of Municipal Water and Sewer Utility Systems			33,000.00	583.53				583.53	
Installation of Water Lines - Upper Morse Lake Area	17-2007 11-2008	9-25-07 5-27-08	950,000.00 160,000.00		117,173.89				117,173.89
Rehabilitation and Improvements to a Water Tank	21-2009	12-22-09	350,000.00		117,944.23		3,501.00		114,443.23
Purchase of Water Meter and Hydrants for the Water Department	14-2010	11-23-10	40,000.00		3,132.37		1,332.75		1,799.62
Water Main Replacement Lakeside Avenue	17-2012	10-15-12	200,000.00		5,832.50		4,465.00		1,367.50
Water Main Replacement Old Ridge Road	22-2012	10-23-12	250,000.00		75,925.67		13,524.00		62,401.67
Purchase of Meters, New Meter Reader Guns and Other Related Equipment	*37-2013	11-26-13	32,000.00	32,000.00			19,462.80	12,537.20	
Purchase of Various Water Utility Equipment	11-2014	6-24-14	115,000.00			115,000.00	44,716.94		70,283.06
Water Main Replacement Project	12-2014	6-24-14	1,076,000.00			1,076,000.00	13,520.00		1,062,480.00
<u>Local Improvements</u>									
Installation of Sanitary Sewer Lines Along a Portion of Elizabeth Street and William Street	16-2006 26-2006	5-23-06 7-18-06	193,000.00		65,469.20				65,469.20
				<u>\$ 35,677.53</u>	<u>\$ 385,495.36</u>	<u>\$ 1,191,000.00</u>	<u>\$ 100,522.49</u>	<u>\$ 16,214.73</u>	<u>\$ 1,495,435.67</u>

*Funded in Full from the Capital Improvement Fund.

WATER AND SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXXXX	30,050.00
Received from 2014 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2014	30,050.00	XXXXXXXXXXXXXXXXXXXX
	30,050.00	30,050.00

WATER AND SEWER UTILITY CAPITAL FUND

N/A

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXXXX	
Received from 2014 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Received from 2014 Emergency Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXXXXXXXXXXXX

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

**WATER AND SEWER UTILITY FUND
CAPITAL IMPROVEMENTS AUTHORIZED IN 2014
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 2014 or Prior Years
Purchase of Various Water Utility				
Equipment	115,000.00	115,000.00		
Water Main Replacement Project	1,076,000.00	1,076,000.00		
Total	1,191,000.00	1,191,000.00		

**WATER AND SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR 2014**

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxxxxxxxxxxxx	3,660.20
Premium on Sale of Notes	xxxxxxxxxxxxxxxxxxxx	3,105.00
Funded Improvement Authorizations Canceled	xxxxxxxxxxxxxxxxxxxx	
Anticipated as Revenue in Water Operating Fund Budget		
Appropriated to Finance Improvement Authorizations		xxxxxxxxxxxxxxxxxxxx
Appropriated to 2014 Budget Revenue	6,765.20	xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2014	6,765.20	6,765.20

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS					Disbursements	N/A
		Assessments and Liens	Operating Budget	Interest on Assessments	Interests on Deposits			Balance Dec. 31, 2014
Assessment Serial Bond Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced" *	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Totals								

S U R P L U S 7

* Show as red figure

STATEMENT OF UTILITY BUDGET - 2014

N/A

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated	01		
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	02		
Rents			
Miscellaneous			
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Subtotal			
Deficit (General Budget) **	06		
	07		

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

STATEMENT OF BUDGET APPROPRIATIONS

N/A

Appropriations:	XXXXXXXXXXXXXXXXXX
Adopted Budget	
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	
Deduct Expenditures:	
Paid or Charged	
Reserved	
Surplus (General Budget) **	
Total Expenditures	
Unexpended Balance Canceled (See Footnote)	

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".

**STATEMENT OF 2014 OPERATION
UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 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:		N/A	
Revenue Realized:		xxxxxxxxxxxxxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2013 Appropriation Reserves Canceled * (Excess Revenue Realized)			
Total Revenue Realized			
Expenditures:		xxxxxxxxxxxxxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")		xxxxxxxxxxxxxxxxxxxx	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included in Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2014 Operation" ("Excess in Operations - Sheet 60)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2014 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)			

SECTION 2:

The following item of "2013 Appropriation Reserves Canceled in 2014 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the Utility for 2013:

2013 Appropriation Reserves Canceled in 2014			
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"			"None"
* Excess (Revenue Realized)			

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

RESULTS OF 2014 OPERATIONS - UTILITY

N/A

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXXXXXXXXXXXXX	
Deficit in Anticipated Revenues		XXXXXXXXXXXXXXXXXXXX
Refunds of Prior Year Revenues		XXXXXXXXXXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXXXXXXXXXX	
Excess in Operations - to Operating Surplus		XXXXXXXXXXXXXXXXXXXX

* See restriction in amount on Sheet 59, SECTION 2

OPERATING SURPLUS - UTILITY

N/A

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXXXX	
Excess in Results of 2014 Operations	XXXXXXXXXXXXXXXXXXXX	
Amount Appropriated in 2014 Budget - Cash		XXXXXXXXXXXXXXXXXXXX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXXXXXXXXXXXX

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

N/A

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

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.

* In the case of a "Deficit in Operating Surplus Cash",

"Other Assets" would be also pledged to cash liabilities.

SCHEDULE OF UTILITY ACCOUNTS RECEIVABLE

N/A

Balance December 31, 2013

\$ _____

Increased by:

Rents Levied

\$ _____

Decreased by:

Collections

\$ _____

Overpayments applied

\$ _____

Transfer to Liens

\$ _____

Other

\$ _____

\$ _____

Balance December 31, 2014

\$ _____

SCHEDULE OF LIENS

N/A

Balance December 31, 2013

\$ _____

Increased by:

Transfers from Accounts Receivable

\$ _____

Penalties and Costs

\$ _____

Other

\$ _____

\$ _____

Decreased by:

Collections

\$ _____

Other

\$ _____

\$ _____

Balance December 31, 2014

\$ _____

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
UTILITY FUND**

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)
N/A

	Amount:		Amount	Balance
	Dec. 31, 2013	2014	Resulting	as at
	Per Audit	Budget	from 2014	Dec. 31, 2014
	Report			
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**

	Date	Purpose	N/A Amount
1. _____	_____	_____	\$ _____
2. _____	_____	_____	\$ _____
3. _____	_____	_____	\$ _____
4. _____	_____	_____	\$ _____
5. _____	_____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2015
1. _____	_____	_____	_____	\$ _____	N/A
2. _____	_____	_____	_____	\$ _____	
3. _____	_____	_____	_____	\$ _____	
4. _____	_____	_____	_____	\$ _____	

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

UTILITY ASSESSMENT BONDS

N/A

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014		XXXXXXXXXXXXXXXXXXXX	
2015 Bond Maturities - Assessment Bonds			
2015 Interest on Bonds *		\$	

UTILITY CAPITAL BONDS

Outstanding January 1, 2014	XXXXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXXXX		
Paid		XXXXXXXXXXXXXXXXXXXX	
Outstanding December 31, 2014		XXXXXXXXXXXXXXXXXXXX	
2015 Bond Maturities - Capital Bonds			
2015 Interest on Bonds *		\$	

INTEREST ON BONDS - UTILITY BUDGET

N/A

2015 Interest on Bonds (* Items)	\$	
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/15	\$	
Required Appropriation 2015	\$	

LIST OF BONDS ISSUED DURING 2014

N/A

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS**

SEWER UTILITY		LOAN		2015 Debt Service
N/A				
Outstanding January 1, 2014	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXXXX			
Paid		XXXXXXXXXXXXXXXXXXXX		
Outstanding December 31, 2014		XXXXXXXXXXXXXXXXXXXX		
2015 Loan Maturities				
2015 Interest on Loans *			\$	
SEWER UTILITY		LOAN		
Outstanding January 1, 2014	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX		
Issued	XXXXXXXXXXXXXXXXXXXX			
Paid		XXXXXXXXXXXXXXXXXXXX		
Outstanding December 31, 2014		XXXXXXXXXXXXXXXXXXXX		
2015 Loan Maturities				
2015 Interest on Loans *			\$	
INTEREST ON LOANS - UTILITY BUDGET				
2014 Interest on Bonds (* Items)		\$		
Less: Interest Accrued to 12/31/2014 (Trial Balance)		\$		
Subtotal		\$		
Add: Interest to be Accrued as of 12/31/2015		\$		
Required Appropriation 2015			\$	

LIST OF LOANS ISSUED DURING 2014				
Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
				N/A
Total				

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

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
	Total								

Sheet 64

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

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

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

All notes with an original date of issue of 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 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	
2015 Interest on Notes	\$
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/15	\$
Required Appropriation - 2015	\$

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

N/A

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
	Total								

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

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

Utility Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 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

N/A

S
h
e
e
t
9
5
e
a

	Purpose	Amount of Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
	Total			

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (_____ UTILITY CAPITAL FUND)

S
h
e
e
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9
9

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	N/A Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
Totals	70000-							

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

UTILITY CAPITAL FUND

N/A

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXXXX	
Received from 2014 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXXXXXXXXXXXX

UTILITY CAPITAL FUND

N/A

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXXXXXXXXXX	
Received from 2014 Budget Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Received from 2014 Emergency Appropriation *	XXXXXXXXXXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXXXXXXXXXX
		XXXXXXXXXXXXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXXXXXXXXXXXX

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

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2014

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from 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 two. Those sheets not filled in should be marked "Not Applicable".

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1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, 3a & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Grant Fund
6.	Trial Balance - Trust Funds
6a.	Municipal Public Defender Certification -- P.L. 1997, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8 & 8a.	Trial Balance - General Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriation Reserves for Federal and State Grants
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14.	Regional School Tax - Regional High School Tax
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16.	Reserves for State and Federal Aid for Library Services
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17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
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19.	Results of 2014 Operations - Current Fund
20.	Schedule of Miscellaneous Revenue Not Anticipated
21.	Surplus Account and Analysis of Balance
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22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2014
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
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25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" & "Amount to be Raised by Taxation"
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<u>UTILITIES ONLY</u>	
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