

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014  
(UNAUDITED)**

POPULATION LAST CENSUS 39,132  
NET VALUATION TAXABLE 2014 6,985,457,858  
MUNICODE 1213

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

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

TOWNSHIP of MONROE, County of MIDDLESEX

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

	Date	Examined By:
1		Preliminary Check
2		Examined

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


Signature   
Title CHIEF FINANCIAL OFFICER

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or ~~(which I have not prepared)~~ ~~[eliminate one]~~ and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, George J. Lang, am the Chief Financial Officer, License #N-227 of the TOWNSHIP of MONROE, County of MIDDLESEX 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 1 MUNICIPAL PLAZA, MONROE TOWNSHIP, NJ 08831  
Phone Number (732) 521-4400  
Fax Number (732) 521-3393  
Email glang@monroetwp.com

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

**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ of \_\_\_\_\_ as of December 31, \_\_\_\_\_ and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

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

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

**NOT APPLICABLE**

\_\_\_\_\_  
(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Email)

\_\_\_\_\_  
(Fax Number)

Certified by me


this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

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

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

Printed name: Louis Buonocore

Signature: 

Certificate #: 7670

Date: 2/11/15

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

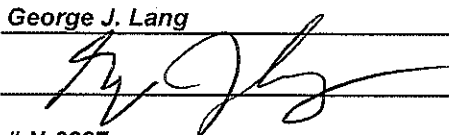
1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**;
4. The deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2015.

The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: Township of Monroe  
Chief Financial Officer: George J. Lang  
Signature: \_\_\_\_\_  
Certificate #: # N-0227  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

The undersigned certifies that this municipality does not meet items(s) # Per DLGS 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: Township of Monroe  
Chief Financial Officer: George J. Lang  
Signature:   
Certificate #: # N-0227  
Date: 02/27/15

22-6002092  
 Fed I.D. #  
TOWNSHIP OF MONROE  
 Municipality  
MIDDLESEX  
 County

**Report of Federal and State Financial Assistance**

**Expenditure of Awards**

Fiscal Year Ending: 12/31/2014

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>269,891.80</u>	\$ <u>168,555.25</u>	\$ <u>20,548.73</u>

Type of Audit Required by OMB A-133 and OMB 04-04:

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with Fiscal Year ending after 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

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

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

03/01/15  
 \_\_\_\_\_  
 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.

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 7,138,136,772

*M. Ehasz*

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

\_\_\_\_\_  
MONROE TOWNSHIP  
MUNICIPALITY

\_\_\_\_\_  
MIDDLESEX  
COUNTY



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

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND (CONT'D)**  
AS AT DECEMBER 31, 2014

*Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled*

Title of Account	Debit	Credit
Appropriation Reserves		3,110,221.96
Reserve for Encumbrances		737,948.52
Prepaid Taxes		863,795.74
Tax Overpayments		188,322.31
Accounts Payable		78,701.88
Due to Grant Fund		175,265.45
Due from State of N.J. Chap.73,P.L.1976		19,430.20
		-
		-
		-
Reserve for Route 33 Master Plan		27,497.19
Due County for Added Taxes		-
Local School District Taxes Payable		1.00
Reserve for Codification of Ordinances		17,867.00
Reserve for Master Plan		89,966.25
		-
Reserve for Tax Appeals		1,001,375.03
		-
Reserve for Proceeds from Sale of Municipal Assets		35,316.71
Subtotal		6,345,709.24
Emergency Notes Payable		477,395.06
Reserve for Receivables		3,258,658.06
Fund Balance		6,896,036.62
	16,977,798.98	16,977,798.98

"C"

(Do not crowd - add additional sheets)







**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**  
(Assessment Section Must Be Separately Stated)  
AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
<b>Animal Control Trust Fund</b>		
Cash	50,672.40	
Due to State of New Jersey	-	-
Reserve for Encumbrances		12,521.00
Reserve for Animal Control Fund Expenditures		38,151.40
	50,672.40	50,672.40
<b>Other Trust Fund</b>		
Cash	30,834,541.46	
Cash-Utility	3,905,339.67	
Due From HCD Grant	376,915.75	
Due From Water Sewer Operating	78,102.90	
Trust Fund Deposits and Reserves		20,557,777.55
Reserve for Self Insurance		871,699.91
Reserve for Payroll Deposits		500,230.41
Reserve for Developer's Escrow		8,766,849.34
Reserve for Community Development		227,543.02
Reserve for Developer's Escrow - Utility		3,802,423.19
Due to General Capital Fund		-
Due to Water-Sewer Operating from Developers Escrow		
Due to Water-Sewer Capital		1,963.47
Reserve for Encumbrances		466,412.89
	35,194,899.78	35,194,899.78
		-

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

**Public Law 1998, C. 256**

Municipal Public Defender Expended Prior Year 2013:.....	(1)	7,175.00	
	x	<u>1,793.75</u>	25%
	(2)	8,968.75	

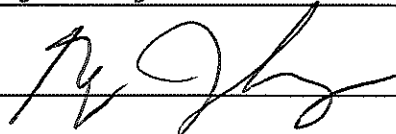
Municipal Public Defender Trust Cash Balance December 31, 2014:..... (3)                      672.00

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board. (P.O. Box 084, Trenton, NJ 08625)

Amount in excess of the amount expended:  $3 - (1 + 2) =$  .....           N/A          

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

Chief Financial Officer:                      George J. Lang

Signature:    

Certificate #:    N-0227

Date:    February 27, 2015

### Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2013 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2014</u>
1. <u>Affordable Housing Trust</u>	\$ 11,199,871.39	641,597.48	\$ 815,963.42	\$ 11,025,505.45
2. <u>Res.for Environ. Dist. Trust</u>	18,500.00	-	-	18,500.00
3. <u>Street Vacations</u>	9,956.85	4,800.00	2,500.00	12,256.85
4. <u>Public Defender</u>	-	7,483.00	6,811.00	672.00
5. <u>Municipal Alliance</u>	273.13	-	-	273.13
6. <u>Dare Program</u>	12,145.23	120.00	3,443.41	8,821.82
7. <u>Shade Tree Replacement</u>	391,949.29	36,588.00	21,440.00	407,097.29
8. <u>Detention Basin Escrow</u>	1,530,138.57	116,831.14	4,773.59	1,642,196.12
9. <u>Road Opening</u>	26,952.11	18,593.16	7,781.00	37,764.27
10. <u>Other Escrows</u>	20,689.34	70,000.00	67,316.79	23,372.55
11. <u>Donations Rider:</u>	-	-	-	-
12. <u>Transportation Donations</u>	34.00	-	-	34.00
13. <u>Shade tree Donation</u>	4,950.75	4,740.00	-	9,690.75
14. <u>Miscellaneous Donations</u>	489.00	-	-	489.00
15. <u>Police Donations</u>	157.04	20.00	-	177.04
16. <u>Cultural Arts Donations</u>	300.69	-	-	300.69
17. <u>Historic Pres. Donations</u>	4,501.14	662.00	-	5,163.14
18. <u>Animal Control Donations</u>	225.00	-	-	225.00
19. <u>Charlotte Eder Bequest</u>	130,000.00	581,115.99	21,042.50	690,073.49
20. <u>DEA Forfeiture Fund</u>	5,385.27	5.39	-	5,390.66
21. <u>Police Off Duty</u>	169,462.24	422,707.00	397,010.22	195,159.02
22. <u>Police Forfeiture Trust</u>	20,735.15	20.73	-	20,755.88
23. <u>P.O.A.A.</u>	1,210.01	42.00	-	1,252.01
24. <u>Recycling Trust</u>	45,047.81	35,433.01	12,574.62	67,906.20
25. <u>Premiums on Tax Sale Cert</u>	785,500.00	723,700.00	306,500.00	1,202,700.00
26. <u>Mining Escrow</u>	12,102.89	-	695.00	11,407.89
27. <u>Accumulated Absences</u>	131,946.76	4,000.00	41,735.46	94,211.30
28. <u>Open Space Trust Fund</u>	3,900,379.14	1,774,956.11	900,489.00	4,774,846.25
29. <u>Snow Removal Rider</u>	201,653.25	340,000.00	372,372.54	169,280.71
30. <u>Accum. Absences-Utility</u>	199,989.09	-	67,734.05	132,255.04
<b>Totals:</b>	<b>\$ 18,824,545.14</b>	<b>\$ 4,783,415.01</b>	<b>\$ 3,050,182.60</b>	<b>\$ 20,557,777.55</b>

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

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

Sheet 7  
N/A

\*Show as red figure

**POST CLOSING  
TRIAL BALANCE - GENERAL CAPITAL FUND**

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	14,916,868.90	XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	14,916,868.90
Cash	11,641,660.64	
Deferred Charges to Future Taxation:		
Funded	62,574,567.01	
Unfunded	14,916,868.90	
Grants Receivable	3,028,114.06	
Due From Developer	1,401,000.00	
Refunding Bond Proceeds Receivable	2,823,602.00	
	-	
Green Acres Loan Payable		152,534.36
General Serial Bonds		60,293,602.00
Bond Anticipation Notes		-
MCIA Loans Payable		1,928,752.29
MCIA Lease Purchase Agreements		199,678.36
Reserve for Encumbrances		3,510,321.61
Improvement Authorizations:		
Funded		13,765,182.54
Unfunded		11,363,744.01
Capital Improvement Fund		94,750.00
Reserve for Receivables		1,401,000.00
Reserve For Roadway Improvements		481,472.03
Reserve for Affordable Housing		1,601,884.30
Reserve for Debt Service		327,600.00
Fund Balance		1,265,291.11
	111,302,681.51	111,302,681.51

(Do not crowd - add additional sheets)

## CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	635,978.69	13,961,634.92	1,401,378.24	13,196,235.37
Trust - Assessment				-
Trust - Dog License	15,000.00	35,672.40	-	50,672.40
Trust - Other	209,432.41	31,619,231.15	994,122.10	30,834,541.46
Capital - General	262,000.00	11,382,756.37	3,095.73	11,641,660.64
Water - Operating				-
Water - Capital				-
_____ Utility - Assessment Trust				-
Public Assistance **	-	-	-	-
Garbage District				-
Water-Sewer Operating	482,161.89	11,677,609.35	793,050.61	11,366,720.63
Water-Sewer Capital	166,727.73	11,568,791.49	332,015.46	11,403,503.76
Water Sewer Trust	-	3,953,579.87	48,240.20	3,905,339.67
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>Total</b>	<b>1,771,300.72</b>	<b>84,199,275.55</b>	<b>3,571,902.34</b>	<b>82,398,673.93</b>

\* Include Deposits In Transit

\*\* Be sure to include a Public Assistance Account Reconciliation and trial balance if the municipality maintains such a bank account.

### **REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2014.

I also certify that all amounts, if any, shown for investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2014.

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

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

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



Title CFO



# CASH RECONCILIATION DECEMBER 31, 2014 (cont'd)

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

<b>Current Fund</b>	
TD Bank - Current	8,343,708.20
Sovereign Bank - Current	4,692,820.62
Provident - General Fund	834,328.64
TD Bank	90,777.46
	13,961,634.92
<b>Animal Control</b>	
TD Bank - Dog License Trust	35,672.40
<b>Other Trust</b>	
TD Bank - Other Trust	2,995,534.58
TD bank - Affordable Housing Trust	11,299,429.65
TD Bank - Detention Basin Trust	1,666,195.45
TD Bank - Unemployment Trust Fund	191,934.00
TD Bank -Net Payroll Account	26,814.14
TD Bank - Payroll Agency Account	55,077.40
TD Bank - Benefits Plan Account	142,554.81
TD Bank - Claims Payment Account	345,146.06
TD bank - Workers Compensation	294,787.15
TD Bank - Performance Escrow	7,413,107.66
TD Bank - Engineering Escrow	833,312.49
TD Bank - Professional Escrow	586,567.03
TD Bank - Planning & Zoning Escrow	16,102.60
TD Bank - Engineering Escrow	22,332.30
TD Bank - Open Space Trust	5,589,867.30
TD Bank - DEA Forfeiture	5,390.66
TD Bank - Retiree Medical	114,321.99
TD Bank - Police Forfeiture Account	20,755.88
	31,619,231.15
<b>General Capital Fund</b>	
TD Bank - General Capital	274,935.19
First Constitution	9,505,936.88
TD Bank - Affordable Housing Capital	1,601,884.30
	11,382,756.37

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



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

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2014
Drunk Driving Enforcement Grant	-	5,338.40	5,338.40	-	-
Area Wide Transportation	3,250.00	13,000.00	13,000.00		3,250.00
Senior Outreach	1,250.00	5,000.00	5,000.00		1,250.00
Cultural Arts Council	1,463.00	5,500.00	6,963.00		-
Recycling Tonnage Grant	-	-			-
Body Armor Grant	-	11,293.04	11,293.04		-
Homeland Security County	5,310.00	-	-	5,310.00	-
Clean Communities Grant	-	75,548.84	75,548.84		-
Municipal Alliance - 2013	5,155.72	-	1,909.60	3,246.12	-
Municipal Alliance - 2014	-	12,894.50	5,857.76	7,036.74	-
Drive Sober or Get Pulled Over-2014	-	5,000.00	5,000.00		-
Click It or Ticket	-	4,000.00	3,997.32	2.68	-
Quality of Life Grant-Middlesex County	-	-			-
Sustainable New Jersey Small Grant	-	-	-		-
NJ DOT - Perrineville Road Sidewalks	99,740.50	-	-		99,740.50
Municipal Court Alcohol Rehab.	-	59.08	59.08		-
NJ DOT - Federal Road	250,000.00	-	-		250,000.00

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

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	Canceled		Balance Dec. 31, 2014
	-	-				-
Drive Sober or Get Pulled Over End of Year Holiday Crackdown-2013	-	-	-	-		-
	4,400.00	-	4,357.60	42.40		-
Recreational Opportunities for Individuals with Disabilities	-	-	-			-
	7,643.31	-	7,368.31	275.00		-
Drive Sober or Get Pulled Over End of Year Holiday Crackdown-2014		7,500.00				7,500.00
Bulletproof Vest Partnership Program	-	6,897.60				6,897.60
Recreational Opportunities for Individuals with Disabilities		2,728.00	1,104.00	1,624.00		-
Recreational Opportunities for Individuals with Disabilities		5,471.00				5,471.00
						-
						-
						-
						-
						-
						-
<b>Totals</b>	378,212.53	160,230.46	146,796.95	17,536.94	-	374,109.10

Sheet 10-1

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Prior Year Encumbrance/ Refunds	Expended	Encumbrance Payable	Canceled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A: 4-87					
Drunk Driving Enforcement Fund	8,180.05		5,338.40	-	5,782.61			7,735.84
Clean Communities Grant	650.00		75,548.84	-	36,000.00	500.00		39,698.84
Body Armor Grant	-	6,322.42	4,970.62		5,989.50			5,303.54
Municipal Court Alcohol Rehab.	2,138.99		59.08		1,600.00			598.07
Area Wide Transportation	-	13,000.00			13,000.00			-
Cultural Arts Council	-	5,500.00			5,500.00			-
Senior Outreach	-	16,000.00		-	16,000.00		-	-
NJ DOT Perrineville Road Sidewalks	28,269.00			-				28,269.00
	-			-				-
Homeland Security Grant County	5,310.00						5,310.00	-
Municipal Alliance Program 2013	4,293.37			1,900.00	1,900.00		4,293.37	-
Municipal Alliance Program 2014	-	16,118.13			8,252.21		7,865.92	-
	-			-				-
Click It or Ticket	-		4,000.00		3,997.30		2.70	-
Bulletproof Vest Partnership Program	-		6,897.60		5,989.50			908.10
Recycling Tonnage Grant	456,035.16			32.00	106,939.48	199,098.32		150,029.36
		-						-
Totals								

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

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Prior Year Encumbrance	Expended	Encumbrance Payable	Canceled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A: 4-87					
	-		-	-	-	-	-	-
NJ DOT Federal Road	250,000.00				250,000.00	-	-	-
Drive Sober or Get Pulled Over 2014	-	-	5,000.00		5,000.00			-
Drive Sober or Get Pulled Over End of Year Holiday Crackdown-2013	1,242.40	-		-	1,200.00		42.40	-
Drive Sober or Get Pulled Over End of Year Holiday Crackdown	-	-	7,500.00		4,694.60			2,805.40
Recreational Opportunities for Individuals with Disabilities	730.53	-		3,580.94	1,568.08		2,743.39	-
Sustainable New Jersey - Small Grant	2,000.00	-		-	1,996.50			3.50
Recreational Opportunities for Individuals with Disabilities	-	3,380.00			1,367.14		2,012.86	-
Recreational Opportunities for Individuals with Disabilities	-	1,292.80	5,471.00		2,386.86	1,871.22		2,505.72
								-
								-
<b>Totals</b>	758,849.50	61,613.35	114,785.54	5,512.94	479,163.78	201,469.54	22,270.64	237,857.37

## 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					
	-	-	-					-
Body Armor Grant	6,322.42	6,322.42			-			-
	-	-						-
Recycling Tonnage Grant					110,047.64			110,047.64
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Totals</b>	6,322.42	6,322.42	-		110,047.64			110,047.64

### \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2014		XXXXXXXX
School Tax Payable # 85001-00	XXXXXXXX	1.00
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85002-00	XXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXX	-
Levy Calendar Year 2014	XXXXXXXX	93,845,978.00
Paid	93,845,978.00	XXXXXXXX
Balance December 31, 2014	XXXXXXXX	XXXXXXXX
School Tax Payable # 85003-00	1.00	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014-2015) 85004-00		XXXXXXXX
	93,845,979.00	93,845,979.00

\* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.

# Must include unpaid requisitions.

### MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2014 85045-00	XXXXXXXX	-
2014 Levy 81105-00	XXXXXXXX	1,773,294.69
Interest Earned	XXXXXXXX	
Expenditures	1,773,294.69	XXXXXXXX
Balance December 31, 2014 85046-00	-	XXXXXXXX
	1,773,294.69	1,773,294.69



## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014-2015) 85034-00		XXXXXXXXXX
	-	-

# Must include unpaid requisitions.

## REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014-2015) 85044-00		XXXXXXXXXX
	-	-

# Must include unpaid requisitions

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	-
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	-
2014 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	23,948,531.71
County Library 80003-04	XXXXXXXXXX	-
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	1,945,715.93
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	475,943.40
Paid	26,370,191.04	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added & Omitted Taxes	-	XXXXXXXXXX
	26,370,191.04	26,370,191.04

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2014 80003-06	XXXXXXXXXX	-
2014 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 3 81108-00 9,813,360.00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00 -	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00 -	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00 -	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2014 Levy 80003-07	XXXXXXXXXX	9,813,360.00
Paid 80003-08	9,813,360.50	XXXXXXXXXX
Balance December 31, 2014 80003-09	-	0.50
	9,813,360.50	9,813,360.50

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

## STATE LIBRARY AID

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

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

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

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

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

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

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

N/A

## STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	3,200,000.00	3,200,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	13,640,088.92	14,149,854.41	509,765.49
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Per attached sheet	114,785.54	114,785.54	-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>13,754,874.46</b>	<b>14,264,639.95</b>	<b>509,765.49</b>
Receipts from Delinquent Taxes 80104-	1,000,000.00	979,585.10	(20,414.90)
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	31,356,308.22	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-	2,222,115.19		
Total Amount to be Raised by Taxation 80107-	33,578,423.41	36,391,077.08	2,812,653.67
	51,533,297.87	54,835,302.13	3,302,004.26

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	164,993,900.81
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	93,845,978.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	25,894,247.64	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	475,943.40	XXXXXXXXXX
Special District Taxes 80113-00	9,813,360.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00	1,773,294.69	
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	3,200,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	36,391,077.08	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	168,193,900.81	168,193,900.81

\*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	51,418,512.33
2014 Budget - Added by N.J.S. 40A: 4-87	80012-02	114,785.54
Appropriated for 2014 (Budget Statement Item 9)	80012-03	51,533,297.87
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	320,395.06
Total General Appropriations (Budget Statement Item 9)	80012-05	51,853,692.93
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	51,853,692.93
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	45,543,394.62
Paid or Charged - Reserve for Uncollected Taxes	80012-09	3,200,000.00
Reserved	80012-10	3,110,221.96
Total Expenditures	80012-11	51,853,616.58
Unexpended Balances Canceled (see footnote)	80012-12	76.35

**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.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 OPERATIONS

## CURRENT FUND

	Debit	Credit
Excess of anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated                      80013-01	XXXXXXXXXX	509,765.49
Delinquent Tax Collections                                      80013-02	XXXXXXXXXX	-
	XXXXXXXXXX	
Required Collection of Current Taxes                      80013-03	XXXXXXXXXX	2,812,653.67
Unexpended Balances of 2014 Budget Appropriations      80013-04	XXXXXXXXXX	76.35
Miscellaneous Revenue Not Anticipated                      81113-	XXXXXXXXXX	211,719.31
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)      81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property              81120-	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves      80013-05	XXXXXXXXXX	1,334,673.86
Prior Years Interfunds Returned in 2014                      80013-06	XXXXXXXXXX	-
<a href="#">Canceled Grant Reserve Balances</a>	XXXXXXXXXX	22,270.64
<a href="#">Prior Year Payables canceled</a>		37.55
	XXXXXXXXXX	XXXXXXXXXX
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2014                                      80013-07	-	XXXXXXXXXX
Balance December 31, 2014                                      80013-08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated                      80013-09	-	XXXXXXXXXX
Delinquent Tax Collections                                      80013-10	20,414.90	XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes                      80013-11	-	XXXXXXXXXX
Interfund Advances Originating in 2014                      80013-12	-	XXXXXXXXXX
<a href="#">Grants Receivable Canceled</a>	17,536.94	XXXXXXXXXX
<a href="#">Prior Year Senior Citizen Deduction Disallowed</a>	6,891.79	XXXXXXXXXX
<a href="#">Prior Year Revenue Refunded</a>	158,373.25	
<a href="#">Prepaid Fire District Taxes</a>	0.50	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)                      80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)                      80013-14	4,687,979.49	XXXXXXXXXX
	4,891,196.87	4,891,196.87





**SURPLUS - CURRENT FUND  
YEAR 2014**

		Debit	Credit
1. Balance January 1, 2014	80014-01	XXXXXXXXXX	5,408,057.13
2.		XXXXXXXXXX	
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXX	4,687,979.49
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	3,200,000.00	XXXXXXXXXX
5. Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Govt. Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2014	80014-05	6,896,036.62	XXXXXXXXXX
		10,096,036.62	10,096,036.62

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

Cash	80014-06	13,196,235.37
Investments	80014-07	-
Sub-Total		13,196,235.37
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	6,345,709.24
Cash Surplus	80014-09	6,850,526.13
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	-
Deferred Charges #	80014-12	45,510.49
Cash Deficit #	80014-13	-
Total Other Assets	80014-14	45,510.49
	80014-15	6,896,036.62

\* 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.



# 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) . . . . .	\$	_____ -
<i>LESS:</i> Proceeds from Accelerated Tax Sale . . . . .		_____
<b>NET Cash Collected</b> . . . . .	\$	_____ N/A
Line 5c (sheet 22) Total 2014 Tax Levy . . . . .	\$	_____ N/A
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is . . . . .		_____ N/A

---

### (2) Utilizing Tax Levy Sale

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

N/A

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

	Debit	Credit
1. Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	24,633.30
2. Sr. Citizens Deductions Per Tax Billings	81,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	763,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	11,500.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Collector	8,500.00	
6. Veterans Deductions Allowed by Collector-2013	250.00	
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,784.71
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXXXX	6,891.79
9. Received in Cash from State	XXXXXXXXXX	850,620.40
10. Veterans Deductions Disallowed By Tax Collector		500.00
11. State Audit Adjustment		
12. Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	19,430.20	XXXXXXXXXX
	884,430.20	884,430.20

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

Line 2	81,000.00
Line 3	763,750.00
Line 4	11,500.00
Line 5	8,500.00
Sub-Total	864,750.00
Less: Line 7	2,284.71
To Item 10, Sheet 22	862,465.29

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

		Debit	Credit
Balance January 1, 2014		XXXXXXXX	300,073.62
Taxes Pending Appeals	300,073.62	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXX	XXXXXXXX
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXX	1,000,000.00
Interest Earned on Taxes Pending State Appeals		XXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		298,698.59	XXXXXXXX
		-	XXXXXXXX
Balance December 31, 2014		1,001,375.03	XXXXXXXX
Taxes Pending Appeals*	1,001,375.03	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXX	XXXXXXXX
		1,300,073.62	1,300,073.62

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

  
Signature of Tax Collector

T-1353  
License #

2/25/15  
Date

# ACCELERATED TAX SALE - CHAPTER 99

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

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ \_\_\_\_\_

B. Reserve for Uncollected Taxes Exclusion:  
 Outstanding Balance of Delinquent Taxes  
 (sheet 26, Item 14A) x % of  
 collection (Item 16) \$ \_\_\_\_\_

C. *TIMES*: % of increase of Amount to be  
 Raised by Taxes over Prior Year \_\_\_\_\_ %  
 [(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)                | \$ |  |

N/A

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2014		1,458,937.17	XXXXXXXXXX
A. Taxes	83102-00	1,206,380.29	XXXXXXXXXX
B. Tax Title Liens	83103-00	252,556.88	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00	XXXXXXXXXX	15,823.33
B. Tax Title Liens	83106-00	XXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00	XXXXXXXXXX	-
B. Tax Title Liens	83109-00	XXXXXXXXXX	-
4. Added Taxes	83110-00	12,306.33	XXXXXXXXXX
5. Added Tax Title Liens	83111-00	-	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX	3,401.60
B. Tax Title Liens - Transfers from Taxes	83107-00	3,401.60	XXXXXXXXXX
7. Balance Before Cash Payments		XXXXXXXXXX	1,455,420.17
8. Totals		1,474,645.10	1,474,645.10
9. Balance Brought Down		1,455,420.17	XXXXXXXXXX
10. Collected:		XXXXXXXXXX	979,585.10
A. Taxes	83116-00	952,776.71	XXXXXXXXXX
B. Tax Title Liens	83117-00	26,808.39	XXXXXXXXXX
11. Interest and Costs - 2014 Tax Sale	83118-00	1,042.42	XXXXXXXXXX
12. 2014 Taxes Transferred to Liens	83119-00	32,176.92	XXXXXXXXXX
13. 2014 Taxes	83123-00	1,662,403.15	XXXXXXXXXX
14. Balance December 31, 2014		XXXXXXXXXX	2,171,457.56
A. Taxes	83121-00	1,909,088.13	XXXXXXXXXX
B. Tax Title Liens	83122-00	262,369.43	XXXXXXXXXX
15. Totals		3,151,042.66	3,151,042.66

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No. 9) is 67.30%

17. Item No. 14 multiplied by percentage shown above is  
and represents the maximum amount that may be anticipated in 2015.

1,461,390.94

83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance January 1, 2014	84101-00	1,087,200.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2014		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash*	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2014	84114-00	XXXXXXXXXX	1,087,200.00
		1,087,200.00	1,087,200.00

**CONTRACT SALES**

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

**MORTGAGE SALES**

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

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.)

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit Report	Amount 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1. Emergency Authorization - Municipal*	592,900.60	592,900.60	320,395.06	320,395.06
2. Emergency Authorizations - Schools				
3. _____				
4. _____				
5. _____				
6. _____				
7. _____				
8. _____				
9. _____				
10. _____				

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2015</u>
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____

**N.J.S. 40A:4-53 SPECIAL EMERGENCY -**

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
				-			-
				-			-
02/07/11	Revaluation	1,975,000.00	395,000.00	1,185,000.00	395,000.00	632,489.51	157,510.49
				-			-
08/27/12	Preparation of Master Plan	75,000.00	15,000.00	60,000.00	15,000.00		45,000.00
							-
							-
							-
							-
<b>Totals</b>		<b>2,050,000.00</b>	<b>410,000.00</b>	<b>1,245,000.00</b>	<b>410,000.00</b>	<b>632,489.51</b>	<b>202,510.49</b>

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.

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

Sheet 30

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

80027-00                      80028-00

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

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

N/A

\*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	XXXXXXXX	64,167,151.31	
Issued	80033-02	XXXXXXXX	-	
Paid	80033-03	3,873,549.31	XXXXXXXX	
Outstanding, December 31, 2014	80033-04	60,293,602.00	XXXXXXXX	
		64,167,151.31	64,167,151.31	
2015 Bond Maturities - General Capital Bonds			80033-05	4,122,326.10
2015 Interest on Bonds *		80033-06	1,700,223.90	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2014	80033-07	XXXXXXXX	-	
Issued	80033-08	XXXXXXXX		
Paid	80033-09	-	XXXXXXXX	
Outstanding, December 31, 2014	80033-10	-	XXXXXXXX	
		-	-	
2015 Bond Maturities - Assessment Bonds			80033-11	
2015 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	1,700,223.90

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE	-	-		
Total	-	-		

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR BONDS  
(COUNTY) (MUNICIPAL) MCIA REVENUE BOND LOANS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXX	1,668,760.69	
Issued	80033-02	XXXXXXXX	796,721.23	
Paid	80033-03	536,729.63	XXXXXXXX	
Refunded				
Outstanding, December 31, 2014	80033-04	1,928,752.29	XXXXXXXX	
		2,465,481.92	2,465,481.92	
2015 Maturities - MCIA Revenue Bonds			80033-05	553,592.34
2015 Interest on MCIA Revenue Bonds *		80033-06	60,649.98	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2014	80033-07	XXXXXXXX	-	
Issued	80033-08	XXXXXXXX		
Paid	80033-09	-	XXXXXXXX	
Outstanding, December 31, 2014	80033-10	-	XXXXXXXX	
		-	-	
2015 Bond Maturities - Assessment Bonds			80033-11	
2015 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	60,649.98

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
MCIA Revenue Bonds	153,439.94	796,721.23	9/30/2014	various
Total	153,439.94	796,721.23		

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR LOANS**  
(~~COUNTY~~) (MUNICIPAL) Green Acres **LOAN**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXX	165,467.38	
Issued	80033-02	XXXXXXXX	-	
Paid	80033-03	12,933.02	XXXXXXXX	
Outstanding, December 31, 2014	80033-04	152,534.36	XXXXXXXX	
		165,467.38	165,467.38	
2015 Loan Maturities			80033-05	13,192.97
2015 Interest on Loans			80033-06	2,985.05
Total 2015 Debt Service for <u>Green Acres</u>			80033-13	16,178.02
<b>LOAN</b>				
Outstanding January 1, 2014	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2014	80033-10	-	XXXXXXXX	
		-	-	
2015 Loan Maturities			80033-11	
2015 Interest on Loans			80033-12	-
Total 2015 Debt Service for <u>Loan</u>			80033-13	-

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				
Total	-	-		

80033-14                      80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR BONDS  
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding, December 31, 2014	80034-03	-	XXXXXXXX	
		-	-	
2015 Bond Maturities - Term Bonds	80034-04			
2015 Interest on Bonds *	80034-05			
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2014	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding, December 31, 2014	80034-09	-	XXXXXXXX	
		-	-	
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	Amount Issued	Date of Issue	Interest Rate
	-01	-02		
Total	80035-	-		

**2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

			Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-		320,395.06	3,195.10
2. Special Emergency Notes	80037-		157,000.00	2,348.46
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 **	
NONE							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
Totals							-	

Sheet 33

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

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

Sheet 34

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 **	
Totals	-		-			-	-	

MEMO: \* See Sheet 33 for clarification of "Original Date of Issue" 80051-01      80051-02

Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement. N/A

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

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

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
1. <a href="#">Capital Equipment Lease Program 2009</a>			
2. <a href="#">Capital Equipment Lease Program 2010</a>	26,689.00	26,689.00	800.68
3. <a href="#">Capital Equipment Lease Program 2011</a>	25,747.32	12,683.41	934.77
4. <a href="#">Capital Equipment Lease Program 2012</a>	19,004.15	6,148.42	596.37
5. <a href="#">Capital Equipment Lease Program 2013</a>	55,447.91	13,220.03	2,042.55
6. <a href="#">Capital Equipment Lease Program 2014</a>	72,789.98	14,018.57	1,952.80
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	199,678.36	72,759.43	6,327.17

80051-01

80051-02

(Do not crowd - add additional sheets)

Sheet 34a

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
								-
See Attached Sheet								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-

Sheet 35

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2009 Authorization		Expended	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total</b> 70000-	-	-	-	-	-	-	-	-

Sheet 35a

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

Township of Monroe  
County of Middlesex, New Jersey  
General Capital Fund

Schedule of Improvement Authorizations

2014 Authorizations

Capital Deferred Grants, Refunds  
Charges to Future and Other

Capital Deferred Grants, Refunds  
Charges to Future and Other

Capital Deferred Grants, Refunds  
Charges to Future and Other

Capital Deferred Grants, Refunds  
Charges to Future and Other

Capital Deferred Grants, Refunds  
Charges to Future and Other

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Charges to Future and Other

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Charges to Future and Other

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Capital Deferred Grants, Refunds  
Charges to Future and Other

Capital Deferred Grants, Refunds  
Charges to Future and Other

Ord. No.	Improvement Description	Balance, Dec. 31, 2013		2013 Encumbered	2014 Improvement Fund	2014 Deferred Charges to Future Taxation	2014 Grants, Refunds and Other Contributions	Amended	Canceled	2014		Balance, Dec. 31, 2014	
		Funded	Unfunded							Encumbered	Encumbered	Expended	Funded
2001-20	Affordable Housing 2001	\$ 20,033.71	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 20,033.71	\$ -
2002-24	Affordable Housing 2002	13,420.39	-	-	-	-	-		-	-	-	13,420.39	-
2003-21	Affordable Housing 2003	2,447.60	-	-	-	-	-		-	-	-	2,447.60	-
2004-27	Affordable Housing 2004	72,952.30	-	-	-	-	-		-	-	-	72,952.30	-
2005-35	Affordable Housing 2005	187,295.26	-	-	-	-	-		-	-	-	187,295.26	-
1994-16	Cultural and Heritage Museum	-	-	683.78	-	-	-		-	683.78	-	-	-
2001-11	2001/2002 Paving/Sidewalk	2,108.08	-	-	-	-	-		2,108.08	-	-	-	-
1998-24D	Historic Site Improvements	-	-	199.05	-	-	-		-	199.05	-	-	-
1998-24E	Farmland Preservation	47,869.15	-	-	-	-	-		-	-	-	47,869.15	-
2002-40	Intersection of Applegarth Rd./ Prospect Plains Road	10,704.76	158,790.00	-	-	-	-		-	-	-	10,704.76	158,790.00
1999-17	Recreation and Open Space	91,200.50	-	-	-	-	-		-	-	-	91,200.50	-
2000-12	Municipal Complex Improvements	120,189.01	423.15	1,588.00	-	-	-		-	26,516.65	-	95,260.36	423.15
2000-26A	Recreation and Open Space	1,963,623.57	-	-	262,000.00	5,238,000.00	-		-	-	502,607.00	1,723,016.57	5,238,000.00
2000-26B	Farmland Preservation	777,224.93	-	-	-	-	-		-	-	182,558.88	594,666.05	-
2000-26C	Historic Site Improvements	60,411.90	-	8,990.80	-	-	-		-	69,402.70	-	-	-
2000-26D	Applegarth Roadway Improvements	11,136.32	75,233.00	2,388.59	-	-	-		-	-	3,038.59	10,486.32	75,233.00
2001-09B	Intersection of Prospect Plains/Whitt/Concordia	-	93,500.00	-	-	-	-		-	-	-	-	93,500.00
2001-24	Intersection Gravelhill/Union Valley Roads	202,255.99	173,000.00	-	-	-	-		-	-	-	202,255.99	173,000.00
2002-17B	Intersection of Forsgate Dr./Applegarth Rd./Possum	480,766.25	-	-	-	-	380,000.00		-	157,962.50	338,781.51	364,022.24	-
2002-17E	Curbs and Sidewalks on Spotswood Englishtown Rd	26,740.0	59,833.8	-	-	-	-		-	-	-	26,740.0	59,833.8
2002-17F	Improvements to Outcalt Park	5,359.54	73,931.00	-	-	-	-		-	-	-	5,359.54	73,931.00
2003-11D	Perrineville Road Bridge Replacement	310.78	-	-	-	13,000.00	-		-	-	-	310.78	13,000.00
2003-11E	Traffic Light at Perrineville Road and Schoolhouse R	-	148,354.21	-	-	-	-		-	-	-	-	148,354.21
2003-11F	Traffic Light at Union Valley Road and Perrineville	430,739.54	-	10,087.50	-	-	-		-	7,698.75	45,258.75	387,869.54	-
2003-11G	2003 & Forest Park Drainage Programs	146,289.16	-	-	-	-	-		-	-	-	146,289.16	-
2003-35	Construction of EMS and Firehouse	3,516.94	-	-	-	-	-		3,516.94	-	-	-	-
2003-46	Various Applegarth Road Intersections	181,881.50	-	61,890.00	-	-	-		-	42,424.25	193,693.27	7,653.98	-
2004-24C	2004 Drainage Program	1,173.95	-	-	-	-	-		-	-	1,173.95	-	-
2004-24D	Demolition of Old Police Station	-	20,000.00	4,540.00	-	-	-		-	4,540.00	-	-	20,000.00
2004-24E	Federal/N Bergin Mills/Monmouth/Spotswd-English	110,225.65	-	-	-	-	-		-	3,142.10	74,811.51	32,272.04	-
2004-24F	Woodcrest Circle Improvements	84,787.75	46,034.00	-	-	-	-		-	-	-	84,787.75	46,034.00
2004-40	Purchase of Computers	2,971.84	-	-	-	-	-		-	-	-	2,971.84	-
2005-32B	2005 Road Paving & Sidewalk Program	5,795.20	-	-	-	-	-		795.20	5,000.00	-	-	-
2005-32E	Recreation Facilities Improvements	286.86	-	-	-	-	-		286.86	-	-	-	-
2006-10A	Library Expansion	73,329.36	-	-	-	-	-		-	-	(50,000.00)	4,274.36	-
2006-10B	Community Center Addition	244,186.50	-	-	-	-	(180,000.00)		-	-	24,642.00	39,544.50	-
2006-10C	New Senior Center	-	133,386.38	529,317.05	-	-	230,000.00		-	27,263.02	700,983.88	164,456.53	-
2006-14B	2006 Road Paving & Sidewalk	335.00	-	-	-	-	-		-	-	-	335.00	-
2006-14C	Daniel P. Ryan Field Restrooms	137,847.40	-	3,232.88	-	-	-		-	3,232.88	-	137,847.40	-
2006-14D	2006 Drainage Program	272,341.94	-	-	-	-	-		-	-	63,960.60	208,381.34	-
2006-14E	Dey Farm England House	241,624.99	-	3,741.87	-	-	-		-	241,341.87	2,400.00	1,624.99	-
2007-03	James Monroe Park Improvements	19,356.56	165,000.00	51,263.56	-	-	-		-	51,263.56	-	19,356.56	165,000.00
2007-25A	Expansion of Park and Ride	62,609.88	33,094.00	3,397.60	-	-	-		-	3,397.60	-	62,609.88	33,094.00
2007-25C	2007 Paving and Sidewalks	21,866.54	-	79,600.45	-	-	-		-	-	94,843.40	6,623.59	-
2007-29B	Construction of EMS Fire Facility Fire District 2	28,823.08	-	-	-	-	-		-	-	-	28,823.08	-
2007-29D	Farmland Preservation	20,679.11	-	-	-	-	-		-	-	-	20,679.11	-
2007-29E	Links Drive and Forsgate Drive	-	69,606.85	-	-	-	-		-	36,856.60	28,403.40	-	4,346.85
2008-08	Signal Applegarth Rd / Cranbury Station Rd/ Union	514,009.49	-	2,378.37	-	1,988.37	-		-	1,988.37	90,690.00	423,709.49	-
2008-09	Open Space Acquisition	383,887.53	-	9,633.68	-	-	-		-	3,027.46	6,606.22	383,887.53	-
2008-10A	Purchase of Library Books	2,639.64	-	-	-	-	-		-	-	2,639.64	-	-
2008-10B	2008 Paving and Sidewalks	-	-	874.42	-	-	-		-	-	-	874.42	-
2008-10C	Improvements to Municipal Facilities	140,569.97	-	-	-	-	-		-	-	5,722.00	134,847.97	-
2008-10D	Purchase of Radio Equipment	18,517.85	-	3,741.95	-	-	-		-	-	3,741.95	18,517.85	-
2008-23	MCIA Revenue Bonds Equipment	632.47	-	-	-	-	-		-	-	-	632.47	-

Township of Monroe  
 County of Middlesex, New Jersey  
 General Capital Fund

Schedule of Improvement Authorizations

Ord. No.	Improvement Description	Balance, Dec. 31, 2013		2013 Encumbered	2014 Authorizations			Amended	Canceled	2014		Balance, Dec. 31, 2014	
		Funded	Unfunded		Capital Improvement Fund	Deferred Charges to Future Taxation	Grants, Refunds and Other Contributions			Encumbered	Expended	Funded	Unfunded
2009-10	Veterans Park Phase II	3,027,636.40	92,073.00	94,044.48	-	-	-	-	-	40,961.88	53,082.60	3,027,636.40	92,073.00
2009-11	Computer Equipment/Software	2,203.00	-	1,001.89	-	-	-	-	-	1,001.89	-	2,203.00	-
2009-20	Applegarth/Clearbrook Traffic Light	274,062.01	-	81.00	-	-	-	-	-	81.00	-	274,062.01	-
2009-21	2009 Roads and Sidewalks Program	95,582.45	-	107,050.00	-	-	-	-	-	-	157,800.71	44,831.74	-
2009-22	Forge Road Drainage Improvements	119,867.05	-	2,157.33	-	-	-	-	-	2,157.33	-	119,867.05	-
2009-23A	Fuel Management System	15,553.00	-	11,250.00	-	-	-	-	-	-	11,250.00	15,553.00	-
2009-23B	Applegarth Park and Ride	122,685.22	-	-	-	-	-	-	-	-	-	122,685.22	-
2009-23C	Library Books	842.24	-	-	-	-	-	-	-	-	842.24	-	-
2009-23D	Perrineville Road Sidewalks	78,405.00	-	-	-	-	-	-	-	-	-	78,405.00	-
2009-23E	Drainage/Stormwater/GIS	93,848.40	-	-	-	-	-	-	-	-	50.90	93,797.50	-
2009-27	2009 MCIA Revenue Bonds Equipment	3,135.11	-	-	-	-	-	-	-	-	-	3,135.11	-
2009-33	Oak Tree Baseball Field	11,254.41	-	-	-	-	-	-	-	-	-	11,254.41	-
2010-01	LED Lights Municipal Parking Lot	-	-	2,342.19	-	-	-	-	-	2,342.19	-	-	-
2010-13A	Purchase of Computers	17,500.00	-	134.47	-	-	-	-	-	-	134.47	17,500.00	-
2010-13C	2010 Paving/Sidewalk Program	5,623.42	-	123,477.41	-	-	-	-	-	19,087.73	104,389.68	5,623.42	-
2010-13D	2010 Drainage Program	79,110.00	-	-	-	-	-	-	-	-	-	79,110.00	-
2010-13E	Public Safety Base Station	42,963.20	-	-	-	-	-	-	-	-	-	42,963.20	-
2010-13F	Daniel P. Ryan Field Restrooms	-	-	50,000.00	-	-	-	-	-	50,000.00	-	-	-
2010-13G	Recreation Radio/Sound System	26,000.00	-	-	-	-	-	-	-	-	-	26,000.00	-
2010-16	2010 MCIA Revenue Bonds Equipment	16,370.16	-	259.18	-	-	-	-	-	-	2,505.13	14,124.21	-
2011-17A	Library Books	-	4,000.32	-	-	-	-	-	-	-	-	-	4,000.32
2011-17B	2010 Paving/Sidewalk Program	-	19,216.99	212,450.35	-	-	-	-	-	1,888.40	216,339.55	-	13,439.39
2011-17C	2010 Drainage Program	-	120,000.00	-	-	-	-	-	-	-	-	-	120,000.00
2011-17D	Traffic Signal Perrineville Rd and Federal Rd	-	35,000.00	149,231.00	-	-	-	-	-	120,940.48	28,290.52	-	35,000.00
2011-17E	Traffic Signal Route 522 and Regency	-	24,350.00	68,272.00	-	-	-	-	-	59,032.70	9,239.30	-	24,350.00
2011-17F	Improvements to Disbrow Hill Road	-	150,000.00	24,760.25	-	-	-	-	-	24,510.25	250.00	-	150,000.00
2011-17G	Municipal Facility Improvements and Applegarth Road	-	125,874.77	22,900.04	-	-	-	-	-	22,900.04	4,450.00	-	121,424.77
2011-19	Dey Farm Homestead Property Improvements	1,069,550.00	-	73,250.80	-	-	-	-	-	997,410.10	38,110.80	107,279.90	-
2011-29	2011 MCIA Revenue Bonds Equipment	51,966.73	-	8,730.67	-	-	-	-	-	-	20,304.29	40,393.11	-
2012-26	2012 MCIA Revenue Bonds Equipment	52,486.03	-	418,280.86	-	-	-	-	-	10,000.00	432,845.89	27,921.00	-
2012-29A	Library Books	-	34,238.65	133.14	-	-	-	-	-	219.08	30,152.71	-	4,000.00
2012-29B	2012 Paving/Sidewalk Program	-	315,162.40	201,829.99	-	-	-	-	-	47,821.21	432,462.18	-	36,709.00
2012-29C	2012 Drainage Program	-	120,000.00	11,296.88	-	-	-	-	-	-	11,296.88	-	120,000.00
2012-29D	Narrow Banding Radio Upgrades	-	412,454.01	-	-	-	-	-	-	13,632.50	60,844.00	-	337,977.51
2013-11A	Library Books	-	8,850.00	141,000.00	-	-	-	-	-	17,889.53	129,089.83	-	2,870.64
2013-11B	2013 Paving/Sidewalk Program	-	399,500.00	100,000.00	-	-	-	-	-	22,523.47	204,329.11	-	272,647.42
2013-11C	2013 Drainage Program	-	120,000.00	30,000.00	-	-	-	-	-	12,132.38	17,867.62	-	120,000.00
2013-11D	Cedar Pond Improvements	-	-	100,000.00	-	-	-	-	-	99,135.00	865.00	-	-
2013-11E	Municipal Facility Improvements	14,400.00	285,600.00	-	-	-	-	-	-	-	-	14,400.00	285,600.00
2013-11F	Generators Senior Center/Community Center	-	430,000.00	95,000.00	-	-	-	-	-	309,134.35	57,601.65	-	158,264.00
2013-11G	Perrineville Rd/Union Valley Road Traffic Signal	12,000.00	238,000.00	-	-	-	-	-	-	-	-	12,000.00	238,000.00
2013-19	2013 MCIA Revenue Bonds Equipment	676,479.99	-	14,840.01	-	-	-	-	-	210,132.00	240,014.74	241,173.26	-
2014-01	Generators Sr. Center/Comm. Center Grant	-	-	-	-	-	284,160.00	-	-	-	-	284,160.00	-
2014-12A	Library Books	-	-	-	7,200.00	142,800.00	-	-	-	128,490.96	17,609.04	-	3,900.00
2014-12B	2014 Paving/Sidewalk Program	-	-	-	45,600.00	904,400.00	-	-	-	131,903.63	18,746.37	-	799,350.00
2014-12C	2014 Drainage Program	-	-	-	4,800.00	95,200.00	-	-	-	-	-	4,800.00	95,200.00
2014-12D	Federal/Perrineville Rd Land Acq.	-	-	-	19,200.00	380,800.00	-	-	-	-	-	19,200.00	380,800.00
2014-12E	Municipal Facilities Improvements	-	-	-	12,000.00	238,000.00	-	-	-	-	-	12,000.00	238,000.00
2014-12F	9-1-1 System Upgrades/Reverse 9-1-1	-	-	-	14,400.00	285,600.00	-	-	-	-	-	14,400.00	285,600.00
2014-12G	Soccer Field Lighting	-	-	-	14,400.00	285,600.00	-	-	-	9,062.50	937.50	4,400.00	285,600.00
2014-16	2013 MCIA Revenue Bonds Equipment	-	-	-	-	830,000.00	-	-	6,900.00	429,309.87	-	393,790.13	-
2014-30	Refunding Bond Ordinance	-	-	-	-	376,398.00	2,823,602.00	-	-	-	-	2,823,602.00	376,398.00

Sheet 35A-1

Sheet 35

Township of Monroe  
 County of Middlesex, New Jersey  
 General Capital Fund

Schedule of Improvement Authorizations

A-2	Ord. No.	Improvement Description	Balance, Dec. 31, 2013		2013 Encumbered	2014 Authorizations			Amended	Canceled	2014		Balance, Dec. 31, 2014	
			Funded	Unfunded		Capital Improvement Fund	Deferred Charges to Future Taxation	Grants, Refunds and Other Contributions			Encumbered	Expended	Funded	Unfunded
			\$ 13,156,499.53	\$ 4,637,506.48	\$ 2,882,948.49	\$ 379,600.00	\$ 8,776,798.00	\$ 3,487,762.00		\$ 13,607.08	\$ 3,510,321.61	\$ 4,668,259.26	\$ 13,765,182.54	\$ 11,363,744.01
		<u>Ref.</u>	C	C						C-5			C	C

**GENERAL CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

		Debit	Credit
Balance January 1, 2014	80031-01	XXXXXXXXXX	112,350.00
Received from 2014 Budget Appropriation *	80031-02	XXXXXXXXXX	100,000.00
Funded by Open Space Trust		XXXXXXXXXX	262,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	379,600.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2014	80031-05	94,750.00	XXXXXXXXXX
		474,350.00	474,350.00

\* 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
Balance January 1, 2014	80030-01	XXXXXXXXXX	
Received from 2014 Budget Appropriation*	80030-02	XXXXXXXXXX	
Received from 2014 Emergency Appropriation*	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2014	80030-05	-	XXXXXXXXXX
		-	-

\* 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
Library Books	150,000.00	142,800.00	7,200.00	7,200.00
2014 Paving/Sidewalk Program	950,000.00	904,400.00	45,600.00	45,600.00
2013 Drainage Program	100,000.00	95,200.00	4,800.00	4,800.00
Federal Road/ Perrineville Rd Land Acq.	400,000.00	380,800.00	19,200.00	19,200.00
Municipal Facility Improvements	250,000.00	238,000.00	12,000.00	12,000.00
9-1-1 System Upgrades/Reverse 9-1-1	300,000.00	285,600.00	14,400.00	14,400.00
Soccer Field Lighting	300,000.00	285,600.00	14,400.00	14,400.00
Open Space Funding(1)	5,500,000.00	5,238,000.00	262,000.00	262,000.00
2014 MCIA Revenue Bonds Equipment(2)	830,000.00	830,000.00	-	-
Intersection Forsgate Dr./Applegarth Rd/ Possum Hollow Road(3)	380,000.00	-	-	-
Generators (FEMA Grant) (3)	284,160.00	-	-	-
Refunding Bond Ordinance	3,200,000.00	376,398.00	-	-
<b>Total 80032-00</b>	<b>12,644,160.00</b>	<b>8,776,798.00</b>	<b>379,600.00</b>	<b>379,600.00</b>

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) Open Space Trust Fund
- (2) MCIA Revenue Bonds
- (3) Fully Funded Grant

**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2014**

		Debit	Credit
Balance January 1, 2014	80029-01	XXXXXXXXXX	1,858,584.03
Premium on Sale of Bonds		XXXXXXXXXX	-
Funded Improvement Authorizations Canceled		XXXXXXXXXX	6,707.08
Premium on Sale of Bond Anticipation Notes			-
			-
			-
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03	600,000.00	XXXXXXXXXX
Balance December 31, 2014	80029-04	1,265,291.11	XXXXXXXXXX
		1,865,291.11	1,865,291.11

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 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   | 167,986,501.43 |
| 2. | Amount of Item 1 Collected in 2014 (*) | 165,993,900.81 |
| 3. | Seventy (70) percent of Item 1         | 117,590,551.00 |
- (\*) 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                                     | = | <u>NONE</u> |
| 2. | 4% of 2013 Tax Levy for all purposes:<br>Levy-- _____ | = | <u>-</u>    |
| 3. | Cash Deficit 2014                                     | = | <u>NONE</u> |
| 4. | 4% of 2014 Tax Levy for all purposes:<br>Levy-- _____ | = | <u>-</u>    |

E. Unpaid

		<u>2013</u>	<u>2014</u>	<u>Total</u>
1.	State Taxes			NONE
2.	County Taxes		-	NONE
3.	Amounts due Special Districts			NONE
4.	Amounts due School Districts for Local School Tax		1.00	1.00

**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.

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

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

**POST CLOSING  
TRIAL BALANCE - WATER-SEWER UTILITY FUND  
AS AT DECEMBER 31, 2014**

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

*Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"*

Title of Account	Debit	Credit
<b>WATER-SEWER UTILITY OPERATING FUND</b>		
Cash	11,366,720.63	
Consumer Accounts Receivable:		
Service Charges and Other	1,273,201.74	
	-	
Due From Water-Sewer Capital Fund	3,933,750.42	
	-	
	-	
Appropriation Reserves		609,335.34
Reserve for Encumbrances		623,978.51
Due to Trust		78,102.90
Accounts Payable		331,781.89
Overpayments		19,894.12
Other Reserves		125,771.37
Accrued Interest on Bonds		148,426.57
Accrued Interest on Notes		164,263.87
Accrued Interest on Loans		18,395.83
Bond Indenture Reserve		2,291,000.00
		4,410,950.40
		"C"
Reserve for Receivables		1,273,201.74
Fund Balance		10,889,520.65
	16,573,672.79	16,573,672.79
		-

(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 on Sheet 8

**POST CLOSING  
TRIAL BALANCE - WATER-SEWER UTILITY FUND  
AS AT DECEMBER 31, 2014**

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

*Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"*

Title of Account	Debit	Credit
<b>WATER-SEWER UTILITY CAPITAL FUND</b>		
Estimated Proceeds - Bonds & Notes Authorized not Issued	17,861,220.00	
Bonds and Notes Authorized but not Issued		17,861,220.00
Cash	11,403,503.76	
Fixed Capital	147,338,667.37	
Fixed Capital Authorized and Uncompleted	39,954,500.00	
Due From NJEIT	65,500.00	
Due From Other Trust	1,963.47	
Serial Bonds Payable		8,805,000.00
Bond Anticipation Notes		18,308,000.00
NJEIT Loans Payable		1,862,255.02
Retainage Payable		42,058.50
Accounts Payable		24,107.69
Reserve for Encumbrances		4,375,563.58
Due to Water-Sewer Operating Fund		3,933,750.42
Improvement Authorizations - Funded		-
Improvement Authorizations - Unfunded		17,282,934.60
Reserve for Amortization		138,776,607.35
Deferred Amortization		950,000.00
Various Reserves		620,433.90
Bond Resolution Reserves		2,397,056.24
Reserve for Debt Service		348,008.81
Reserve for NJEIT		449,770.00
Fund Balance		588,588.49
	216,625,354.60	216,625,354.60
		-

(Do not crowd - add additional sheets)



**ANALYSIS OF \_\_\_\_\_ 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					Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								-
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

Sheet 57

NOT APPLICABLE



# SCHEDULE OF WATER-SEWER UTILITY BUDGET - 2014

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 01	-	-	-
Operating Surplus Anticipated with Consent of Director of Local Government Services 02			
Water-Sewer Utility Service Charges	14,596,665.00	16,312,117.50	1,715,452.50
Miscellaneous Revenues	350,000.00	1,303,559.01	953,559.01
	-	-	-
			-
			-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXXXX	XXXXXXXX	XXXXXXXX
Subtotal	14,946,665.00	17,615,676.51	2,669,011.51
Deficit (General Budget)** 06			
07	14,946,665.00	17,615,676.51	2,669,011.51

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXX
Adopted Budget	14,946,665.00
Added by N.J.S. 40A:4-87	-
Emergency	-
<b>Total Appropriations</b>	<b>14,946,665.00</b>
Add: Overexpenditures (See Footnote)	-
<b>Total Appropriations and Overexpenditures</b>	<b>14,946,665.00</b>
Deduct Expenditures:	
Paid or Charged	14,263,879.08
Reserved	609,335.34
Surplus (General Budget)**	-
<b>Total Expenditures</b>	<b>14,873,214.42</b>
Unexpended Balance Canceled (See Footnote)	73,450.58

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

RE: UNEXPENDED BALANCE CANCELED:

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

## STATEMENT OF 2014 OPERATION WATER-SEWER UTILITY

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

### SECTION 1:

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	-	
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled * (Excess Revenue Realized)	-	
Accounts Payable canceled	-	
Total Revenue Realized		-
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged	-	
Reserved	-	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	-	
Overexpenditure of Appropriation Reserves		
Total Expenditures	-	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = ("Excess in Operations" - Sheet 60)	-	
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = ("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 WATER-SEWER Utility for 2013:

2013 Appropriation Reserves Canceled in 2014	593,727.70	
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"	-	
* Excess (Revenue Realized)		593,727.70

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

## RESULTS OF 2014 OPERATIONS WATER-SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	2,669,011.51
Unexpended Balances of Appropriations	XXXXXXXX	73,450.58
Miscellaneous Revenue Not Anticipated	XXXXXXXX	-
Unexpended Balances of 2013 Appropriation Reserves*	XXXXXXXX	593,727.70
Due from MCUA Decrease	-	157,475.69
Deficit in Anticipated Revenue	-	XXXXXXXX
	-	XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	
Excess in Operations - to Operating Surplus	3,493,665.48	XXXXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	3,493,665.48	3,493,665.48

## OPERATING SURPLUS - WATER-SEWER UTILITY

	Debit	Credit
Balance January 1, 2014	XXXXXXXX	12,695,855.17
Excess in Results of 2014 Operations	XXXXXXXX	3,493,665.48
Amount Appropriated in 2014 Budget - Cash	-	XXXXXXXX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Amount Appropriated in Current Fund Budget	5,300,000.00	
Balance December 31, 2014	10,889,520.65	XXXXXXXX
	16,189,520.65	16,189,520.65

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

Cash		11,366,720.63
Investments		-
Interfund Accounts Receivable		3,933,750.42
Subtotal		15,300,471.05
Deduct Cash Liabilities Marked with "C" on Trial Balance		4,410,950.40
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		10,889,520.65
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #	-	
Total Other Assets		-
#MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET		10,889,520.65

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

**SCHEDULE OF WATER-SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2013		\$ <u>1,964,238.02</u>
Increased by:		
Water-Sewer Rents Levied		\$ <u>15,621,081.22</u>
		17,585,319.24
Decreased by:		
Collections	\$ <u>16,312,117.50</u>	
Overpayments applied	\$ _____	
Transfer to _____ Liens	\$ _____	
Other Prepaid	\$ _____	
		\$ <u>16,312,117.50</u>
Balance December 31, 2014		\$ <u>1,273,201.74</u>

**SCHEDULE OF \_\_\_\_\_ LIENS**

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 -  
WATER UTILITY FUND**

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

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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

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

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2014		XXXXXXXX	
2015 Bond Maturities - Assessment Bonds			
2015 Interest on Bonds *			
<b>WATER-SEWER</b>		<b>UTILITY CAPITAL BONDS</b>	
Outstanding January 1, 2014	XXXXXXXX	10,425,000.00	
Issued	XXXXXXXX	-	
Paid	1,620,000.00	XXXXXXXX	
Outstanding December 31, 2014	8,805,000.00	XXXXXXXX	
	10,425,000.00	10,425,000.00	
2015 Bond Maturities - Capital Bonds			
985,000.00			
2015 Interest on Bonds *			
334,648.76			

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

2015 Interest on Bonds (*Items)	334,648.76	
Less: Interest Accrued to 12/31/2014 (Trial Balance)	148,426.57	
Subtotal	186,222.19	
Add: Interest to be Accrued as of 12/31/2015	130,447.40	
Required Appropriations 2015		316,669.59

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR LOANS  
WATER-SEWER NJEIT UTILITY LOAN**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	XXXXXXXX	1,986,225.01	
Issued	XXXXXXXX	-	
Paid	123,969.99	XXXXXXXX	
Outstanding December 31, 2014	1,862,255.02	XXXXXXXX	
	1,986,225.01	1,986,225.01	
2015 Loan Maturities			123,969.99
2015 Interest on Loans*		44,150.00	
<b>UTILITY LOAN</b>			
Outstanding January 1, 2014	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2014		XXXXXXXX	
2015 Loan Maturities			
2015 Interest on Loans*			

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

2015 Interest on Loans (*Items)	44,150.00	
Less: Interest Accrued to 12/31/2014 (Trial Balance)	18,395.83	
Subtotal	25,754.17	
Add: Interest to be Accrued as of 12/31/2015	17,562.50	
Required Appropriations 2015		43,316.67

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
NONE				

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

Sheet 64

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		
						For Principal	For Interest **	
1. 09-12 Computer Equipment, Software	350,000.00	02/10/10	270,000.00	02/06/15	1.000%	40,000.00	2,700.00	
2. 09-25 Various Water-Sewer Improvements	675,000.00	02/10/10	639,000.00	02/06/15	1.000%	18,000.00	6,390.00	
3. 09-34 Various Water-Sewer Improvements	800,000.00	02/10/10	2,426,000.00	02/06/15	1.000%	52,000.00	24,260.00	
4. 10-06 Imp. To Well No.s 20,21 and 23	1,000,000.00	02/08/11	6,979,000.00	02/06/15	1.000%	21,000.00	69,790.00	
5. 10-12 Various Water-Sewer Improvements	2,240,000.00	02/08/11	2,194,000.00	02/06/15	1.000%	46,000.00	21,940.00	
6. 11-18 Various Water-Sewer Improvements	2,000,000.00	08/07/12	2,000,000.00	02/06/15	1.000%	54,000.00	20,000.00	
7. 13-17 Various Water-Sewer Improvements	3,800,000.00	02/06/14	3,800,000.00	02/06/15	1.000%		38,000.00	
8.								
9.								
	10,865,000.00		18,308,000.00			231,000.00	183,080.00	

**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/SEWER UTILITY BUDGET	
2015 Interest on Notes	183,080.00
Less: Interest Accrued to 12/31/2014(Trial Balance)	164,263.87
Subtotal	18,816.13
Add: Interest to be Accrued as of 12/31/2015	150,000.00
Required Appropriation - 2015	168,816.13

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



## DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 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.									

Sheet 65

**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".

NOT APPLICABLE

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2013	2015 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

Sheet 65a

NOT APPLICABLE

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Encumbrance 12/31/2013	Expended/ Canceled	Encumbrances 12/31/2014	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
	-	-			-		-	-
Computer Equipment, Software and Information Systems	-	67,572.79	-	-	237.89	-	-	67,334.90
Various Water-Sewer Improvements	-	44,317.18	-	24,392.40	563.01	24,392.40	-	43,754.17
Various Water-Sewer Improvements	-	283,911.77	-	67,964.47	33,222.52	41,949.47	-	276,704.25
Improvements to Well Numbers 20, 21 and 23	-	1,144,841.31	-	174,998.35	95,870.35	100,927.11	-	1,123,042.20
Various Water-Sewer Improvements	-	1,726,477.75	-	24,375.83	1,933.11	24,375.83	-	1,724,544.64
Various Water Sewer Improvements	-	980,791.05	-	97,900.78	211,795.18	25,796.73	-	841,099.92
Imp to Wells No. 17 and 19	-	2,495,369.00	-	16,808.92	-	15,053.92	-	2,497,124.00
Ashmall Pump Station 7 Rebuild	-	1,092,724.02	-	555,458.82	639,547.41	31,985.77	-	976,649.66
Various Water Sewer Improvements	-	765,298.10	-	308,793.66	19,232.11	261,255.00	-	793,604.65
Various Water Sewer Improvements	-	5,041,504.00	-	146,496.00	483,609.33	2,827,298.80	-	1,877,091.87
Various Water Sewer Improvements	-	-	3,455,000.00		120,487.11	162,528.55	-	3,171,984.34
Acq. Of Water Allocation Rights	-	-	5,500,000.00		750,000.00	860,000.00	-	3,890,000.00
<b>Total</b>	-	13,642,806.97	8,955,000.00	1,417,189.23	2,356,498.02	4,375,563.58	-	17,282,934.60

Sheet 66

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

**WATER-SEWER UTILITY CAPITAL FUND**  
**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

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

**WATER-SEWER UTILITY CAPITAL FUND**  
**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

**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
Various Water Sewer Improvements	3,455,000.00	3,455,000.00	-	-
Acq. Of Water Allocation Rights	5,500,000.00	5,500,000.00	-	-
<u>All Ordinances Self-Liquidating</u>				
	8,955,000.00	8,955,000.00	-	-

**WATER-SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**

**YEAR 2014**

	Debit	Credit
Balance January 1, 2014	XXXXXXXX	450,363.09
Premium on Sale of Bonds	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Premium on Sale of Bond Anticipation Notes		138,225.40
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2014 Budget Revenue		XXXXXXXX
Balance December 31, 2014	588,588.49	XXXXXXXX
	588,588.49	588,588.49

