

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

POPULATION LAST CENSUS 5,178
 NET VALUATION TAXABLE 2015 287,983,329
 MUNICODE 0602

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

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

Township of Commercial, County of Cumberland

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature _____
 Name Carol A. McAllister
 Title Registered Municipal Accountant
 Email cmcallister@bowmanllp.com

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Pamela J. Humphries, am the Chief Financial Officer, License # N-0542, of the Township of Commercial, County of Cumberland and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2015, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2015.

Signature _____
 Title Chief Financial Officer
 Address 1768 Main Street, Port Norris, NJ 08349
 Phone Number (856) 785-3100 Ext 325
 Fax Number (856) 785-9420
 Email phumphries@commercialtwp.com

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **Township** of **Commercial** as of December 31, 2015 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2015 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

None.

Certified by me

This 4th day of Feb, 2016

Carol A. McAllister

Registered Municipal Accountant

Bowman & Company LLP

(Firm Name)

601 White Horse Road

(Address)

Voorhees, New Jersey 08043

(Address)

(856) 435-6200

(Phone Number)

cmcallister@bowmanllp.com

(Email)

(856) 435-0440

(Fax Number)

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

The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2015 as required under N.J.A.C. 5:23-4.17.

Printed Name: _____

Signature: _____

Certificate #: _____

Date: _____

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

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

NOT APPLICABLE - Not Eligible

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2016.

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

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

22-1845212

Fed I.D. #

Township of Commercial
Municipality

Cumberland
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2015

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>531,185.57</u>	\$ <u>224,445.25</u>	\$ <u>99,361.01</u>

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

- 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 Uniform Guidance and N.J. Circular 15-08 OMB. The single audit threshold has been increased to \$750,000 beginning with fiscal year starting 1/1/2015.

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

Signature of Chief Financial Officer

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Signature _____

Name _____ Carol A. McAllister _____

Title _____ Registered Municipal Accountant _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2015

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ _____ 284,191,200 .

SIGNATURE OF TAX ASSESSOR

Township of Commercial
MUNICIPALITY

Cumberland
COUNTY

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

POST CLOSING

TRIAL BALANCE - CURRENT FUND (CONT'D)

AS OF DECEMBER 31, 2015

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

Title of Account	Debit	Credit
Totals from Sheet 3	6,709,610.84	-
Cash Liabilities:		
Appropriation Reserves		151,220.53
Due to State of New Jersey - Senior Citizens & Veterans Deductions		
Local District School Tax Payable		214,625.00
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		1,312.56
Special District Taxes Payable		
State Library Aid (See Sheet 16)		
Reserve for Encumbrances		46,724.43
Accounts Payable		16,245.53
Prepaid Taxes		97,580.55
Tax Overpayments		1,813.53
Due to State of New Jersey - Marriage License		100.00
Due to State of New Jersey - Uniform Construction Code		963.00
Reserve for Equipment Replacement		3,801.00
Reserve for Land Sale		800.00
Due to Trust Other Fund		2,844.93
Sub-total Cash Liabilities	C	538,031.06
Reserve for Receivables		3,524,977.83
School Taxes Deferred (Sheets 13& 14)		794,919.00
Fund Balance		1,851,682.95
Total	6,709,610.84	6,709,610.84

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014:	(1)	\$	4,279.08
		x	25%
	(2)	\$	1,069.77

Municipal Public Defender Trust Cash Balance December 31, 2015: (3) \$ 3,320.50

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

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

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

Chief Financial Officer: Pamela J. Humphries

Signature: _____

Certificate #: N-0542

Date: _____

SCHEDULE OF TRUST FUND RESERVES

<u>Purpose</u>	Amount Dec. 31, 2014 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2015</u>
1. _____	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____
6. <u>Totals from Sheet 6c</u>	<u>333,009.49</u>	<u>1,216,916.93</u>	<u>1,186,560.76</u>	<u>363,365.66</u>
7. _____	_____	_____	_____	_____
8. _____	_____	_____	_____	_____
9. _____	_____	_____	_____	_____
10. _____	_____	_____	_____	_____
11. _____	_____	_____	_____	_____
12. _____	_____	_____	_____	_____
13. _____	_____	_____	_____	_____
14. _____	_____	_____	_____	_____
15. _____	_____	_____	_____	_____
16. _____	_____	_____	_____	_____
17. _____	_____	_____	_____	_____
18. _____	_____	_____	_____	_____
19. _____	_____	_____	_____	_____
20. _____	_____	_____	_____	_____
21. _____	_____	_____	_____	_____
22. _____	_____	_____	_____	_____
23. _____	_____	_____	_____	_____
24. _____	_____	_____	_____	_____
25. _____	_____	_____	_____	_____
26. _____	_____	_____	_____	_____
27. _____	_____	_____	_____	_____
28. _____	_____	_____	_____	_____
29. _____	_____	_____	_____	_____
30. _____	_____	_____	_____	_____
Totals:	\$ <u>333,009.49</u>	<u>1,216,916.93</u>	<u>1,186,560.76</u>	\$ <u>363,365.66</u>

TOWNSHIP OF COMMERCIAL
TRUST FUND
 Trust Other Fund
 Statement of Miscellaneous Trust Reserves and Liabilities
 For the Year Ended December 31, 2015

	Balance <u>Dec. 31, 2014</u>	<u>Receipts</u>	<u>Disbursements</u>	Balance <u>Dec. 31, 2015</u>
Deposits for Redemption of Tax Sale Certificates	\$ 474.57	\$ 329,865.65	\$ 303,063.24	\$ 27,276.98
Reserve for Tax Sale Premiums	18,200.00	23,600.00	27,300.00	14,500.00
Reserve for Unemployment	39,214.65	3,131.85	1,913.24	40,433.26
Reserve for Sanitary Landfill Closure:				
Post Closure Landfill Escrow	151,258.60	177.05		151,435.65
DEP Closure Escrow Account	29,668.83	13.50		29,682.33
Recreational Donations	11,424.34			11,424.34
Reserve for Planning Board Escrow	19,967.34	5,834.65	10,376.41	15,425.58
Reserve for Public Defender Fees	2,500.50	820.00		3,320.50
Reserve for Compensated Absences	57,585.69	10,068.49		67,654.18
Net Payroll		468,316.92	468,316.92	
Payroll Taxes Payable	2,714.97	375,088.82	375,590.95	2,212.84
	<u>\$ 333,009.49</u>	<u>\$ 1,216,916.93</u>	<u>\$ 1,186,560.76</u>	<u>\$ 363,365.66</u>

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	RECEIPTS					Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Current Budget					
Assessment Serjal Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
NOT APPLICABLE								
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total	-	-	-	-	-	-	-	-

Sheet 7

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2015	Accrued	Received			Balance Dec. 31, 2015
Totals from Sheet 10a	1,013,344.08	232,523.76	686,358.80			559,509.04
Totals	1,013,344.08	232,523.76	686,358.80	-	-	559,509.04

Sheet 10

TOWNSHIP OF COMMERCIAL
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grants Receivable
For the Year Ended December 31, 2015

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Trasferred</u>	<u>Accrued</u>	<u>Received in</u> <u>Current Fund</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
Federal Grants:					
New Jersey Transportation Trust Fund Authority Act of 1984					
Doris Drive - Phase IV	\$	\$	\$	\$	\$
Samuel Drive	19,220.20				19,220.20
Osborne Lane	14,007.60				14,007.60
Laurel Lake	45,000.00				45,000.00
Miller Ave, Ogden Ave & Berry Ave	47,257.81				47,257.81
Raymond Drive	190,000.00	(190,000.00)			
Doris, Ferry, and Maurice Roads			170,000.00		170,000.00
Small Cities Grant Laurel Lake	380,000.00			357,754.00	22,246.00
USDA Search Grant	30,000.00			30,000.00	
Federal Emergency Management Agency					
Hazard Mitigation Grant Program -- Laurel Lake	100,156.56			96,581.04	3,575.52
Bivalve Shore Protection	40,050.00				40,050.00
Berry Avenue Flood Control					
Green Communities Grant - Urban and Community Forestry Program			3,000.00		3,000.00
Total Federal Grants	865,692.17	(190,000.00)	173,000.00	484,335.04	364,357.13
State Grants:					
New Jersey Transportation Trust Fund Authority Act of 1984					
Raymond Drive		190,000.00		142,500.00	47,500.00
NJ Department of Environmental Protection					
Berry Avenue Flood Control Structure	70,000.00				70,000.00
Bivalve Shore Protection	75,000.00				75,000.00
Municipal Alliance Grant	1,871.34		9,695.00	9,695.00	1,871.34
Recycling Tonnage Grant			6,825.12	6,825.12	
2014 ANJEC Grant - Lake Audrey Project	500.00				500.00
Clean Communities Grant	280.57		17,483.64	17,483.64	280.57
Total State Grants	147,651.91	190,000.00	34,003.76	176,503.76	195,151.91
Local Grants:					
Petsmart Charities Grant			25,520.00	25,520.00	
	\$ 1,013,344.08	\$ -	\$ 232,523.76	\$ 686,358.80	\$ 559,509.04

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Prior Year Encumbrance	Expended	Encumbered		Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Totals from Sheet 11c	716,539.62	39,020.12	216,003.64	238,755.32	796,498.74	27,287.66		386,532.30
Total	716,539.62	39,020.12	216,003.64	238,755.32	796,498.74	27,287.66	-	386,532.30

Sheet 11

TOWNSHIP OF COMMERCIAL
FEDERAL , STATE AND OTHER GRANT FUND
 Statement of Reserve For Federal, State Grants and Other Grants - Appropriated
 For the Year Ended December 31, 2015

Program	Balance		Transferred from 2015 Budget Appropriation				Balance Dec. 31, 2015		
	Reserved	Encumbered	Budget	Appropriation by 40A:4:87	Transferred	Disbursed		Encumbered	
Federal Grants:									
Department of Housing and Urban Development	\$	\$	\$		\$		\$		
CDBG 2009 - Bayshore Housing VI		6,500.00					6,500.00		
CDBG 2009 - Bayshore Housing - VI Match		11,264.18					11,264.18		
CDBG 2011 - Bayshore Housing VII		75.03					75.03		
CDBG 2011 - Small Cities Match		1,620.00					1,620.00		
Laurel Lake Small Cities Grant		352,000.00	24,500.00			349,254.00	746.00		
Laurel Lake Small Cities Grant							26,500.00		
New Jersey Transportation Trust Fund Authority Act of 1984									
Raymond Drive		2,500.00	186,125.00		(188,625.00)				
Samuel Drive		11,199.10					11,199.10		
Osborne Drive		9,082.40					9,082.40		
Laurel Lake - Match		25,000.00					25,000.00		
Miller Ave, Ogden Ave & Berry Ave		343.75	950.69				950.69		
Miller Ave, Ogden Ave & Berry Ave - Local Match		7,000.00					7,000.00		
Doris, Ferry & Maurice Roads				170,000.00		149,611.57	9,496.48		
Doris, Ferry & Maurice Roads - Local Match			20,000.00			20,000.00			
Federal Emergency Management Agency									
Hazard Mitigation Grant Program – Laurel Lake		3,575.52					3,575.52		
Bivalve Shore Protection		12,350.00	24,320.00			12,320.00	12,000.00		
Loading Dock Ramp & Roadway		19,615.62	2,859.63				2,859.63		
Dike		30,008.00					30,008.00		
USDA Search Grant		30,000.00				30,000.00			
Green Communities Grant -									
Urban and Community Forestry Program				3,000.00			3,000.00		
Total Federal Grants		522,133.60	238,755.32	20,000.00	173,000.00	(188,625.00)	561,185.57	26,052.80	178,025.55

(Continued)

TOWNSHIP OF COMMERCIAL
FEDERAL , STATE AND OTHER GRANT FUND
Statement of Reserve For Federal, State Grants and Other Grants - Appropriated
For the Year Ended December 31, 2015

Program	Balance		Transferred from 2015 Budget Appropriation				Balance Dec. 31, 2015
	December 31, 2014		Budget	Appropriation by 40A:4:87	Transferred	Disbursed	
	Reserved	Encumbered					
State Grants:							
New Jersey Transportation Trust Fund Authority Act of 1984							
Raymond Drive	\$	\$	\$	\$	\$ 188,625.00	185,810.14	\$ 314.86 \$ 2,500.00
NJ Department of Environmental Protection							
Berry Avenue Flood Control Structure –Match	8,525.24						8,525.24
Bivalve Shore Protection	75,000.00						75,000.00
Bivalve Shore Protection Match	18,750.00						18,750.00
Clean Communities Act	17,888.91			17,483.64		23,439.00	500.00 11,433.55
Oyster Grant	48,238.00						48,238.00
ANJEC Grant	785.00					770.00	15.00
Recycling Tonnage Grant	10,375.15		6,825.12			1,845.00	15,355.27
Alcohol Education and Rehabilitation	3,199.00						3,199.00
Municipal Drug Alliance	10,516.66		9,695.00			10,081.11	10,130.55
Municipal Drug Alliance - Grant Match			2,500.00			2,500.00	
Total State Grants	193,277.96	-	19,020.12	17,483.64	188,625.00	224,445.25	814.86 193,146.61
Local Grants:							
JIF Safety Awards Program	1,128.06					547.92	580.14
Petsmart Charities Grant				25,520.00		10,320.00	420.00 14,780.00
Total Local Grants	1,128.06	-	-	25,520.00	-	10,867.92	420.00 15,360.14
	\$ 716,539.62	\$ 238,755.32	\$ 39,020.12	\$ 216,003.64	\$ -	796,498.74	\$ 27,287.66 \$ 386,532.30

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Realized as Revenue				Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Totals from Sheet 12a		16,520.12	216,003.64	232,523.76				
Totals	-	16,520.12	216,003.64	232,523.76	-	-	-	-

Sheet 12

TOWNSHIP OF COMMERCIAL
FEDERAL, STATE AND OTHER GRANT FUND
 Statement of Reserve for Federal, State and Other Grants - Unappropriated
 For the Year Ended December 31, 2014

<u>Program</u>	<u>Transferred to Grants Receivable</u> <u>40A:4-87</u>	<u>Budget</u>	<u>Realized as</u> <u>Revenue</u>
Federal Grant:			
Green Communities - Urban and Community Forestry Program	3,000.00		3,000.00
Total Federal Grants	3,000.00	-	3,000.00
State Grants:			
New Jersey Transportation Trust Fund Authority Act of 1984			
Doris, Ferry and Maurice Roads	170,000.00		170,000.00
Municipal Alliance for Alcohol and Drug Abuse		9,695.00	9,695.00
Clean Communities Grant	17,483.64		17,483.64
Recycling Tonnage Grant		6,825.12	6,825.12
Total State Grants	187,483.64	16,520.12	204,003.76
Other Grants			
Petsmart Charities Grant	25,520.00		25,520.00
Total Local Grants	25,520.00	-	25,520.00
	<u>\$ 216,003.64</u>	<u>\$ 16,520.12</u>	<u>\$ 232,523.76</u>

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	85,775.50
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85002-00	XXXXXXXXXX	794,919.00
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	2,013,254.00
Levy Calendar Year 2015	XXXXXXXXXX	
Paid	1,884,404.50	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	214,625.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85004-00	794,919.00	XXXXXXXXXX
	2,893,948.50	2,893,948.50

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

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2015 85045-00	XXXXXXXXXX	
NOT APPLICABLE		
2015 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2015 85046-00	-	XXXXXXXXXX
	-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

NOT APPLICABLE		Debit	Credit
Balance January 1, 2015	80004-01	XXXXXXXXXX	
State Library Aid Received in 2015	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2015	80004-10	-	
		-	-

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

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

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

Balance January 1, 2015	80004-05	XXXXXXXXXX	
State Library Aid Received in 2015	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
NOT APPLICABLE			
Balance December 31, 2015	80004-14	-	
		-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2015	80004-07	XXXXXXXXXX	
State Library Aid Received in 2015	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
NOT APPLICABLE			
Balance December 31, 2015	80004-16	-	
		-	-

STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	325,000.00	325,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	968,977.78	1,036,062.35	67,084.57
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	216,003.64	216,003.64	-
			-
Total Miscellaneous Revenue Anticipated 80103-	1,184,981.42	1,252,065.99	67,084.57
Receipts from Delinquent Taxes 80104-	330,000.00	357,639.66	27,639.66
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	1,632,621.29	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	1,632,621.29	1,711,293.02	78,671.73
	3,472,602.71	3,645,998.67	173,395.96

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		XXXXXXXXXX	6,564,100.63
Amount to be Raised by Taxation		XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00		2,013,254.00	XXXXXXXXXX
Regional School Tax 80119-00		-	XXXXXXXXXX
Regional High School Tax 80110-00		-	XXXXXXXXXX
County Taxes 80111-00		2,576,625.48	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00		1,312.56	XXXXXXXXXX
Special District Taxes 80113-00		803,857.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00		-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00		XXXXXXXXXX	542,241.43
Deficit in Required Collection of Current Taxes (or) 80115-00		XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00		1,711,293.02	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00			XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00		XXXXXXXXXX	
		7,106,342.06	7,106,342.06

* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted	80012-01	3,256,599.07
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	216,003.64
Appropriated for 2015 (Budget Statement Item 9)	80012-03	3,472,602.71
Appropriated for 2015 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	3,472,602.71
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	3,472,602.71
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	2,779,101.09
Paid or Charged - Reserve for Uncollected Taxes	80012-09	542,241.43
Reserved	80012-10	151,220.53
Total Expenditures	80012-11	3,472,563.05
Unexpended Balances Canceled (see footnote)	80012-12	39.66

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2015 Authorizations	NOT APPLICABLE	XXXXXXXXXX
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		XXXXXXXXXX -
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		-

SURPLUS - CURRENT FUND YEAR 2015

		Debit	Credit
1. Balance January 1, 2015	80014-01	XXXXXXXXXX	1,753,280.47
2.		XXXXXXXXXX	
3. Excess Resulting from 2015 Operations	80014-02	XXXXXXXXXX	423,402.48
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	325,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2015	80014-05	1,851,682.95	XXXXXXXXXX
		2,176,682.95	2,176,682.95

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

Cash	80014-06		2,380,390.86
Investments	80014-07		
Sub Total			2,380,390.86
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		538,031.06
Cash Surplus	80014-09		1,842,359.80
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	9,323.15	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		9,323.15
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		1,851,682.95

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2015 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>6,234,782.22</u>
or			
(Abstract of Ratables)	82113-00		<u> </u>
2. Amount of Levy Special District Taxes	82102-00		<u>803,857.00</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00		<u> </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00		<u>3,555.49</u>
5a. Subtotal 2015 Levy			<u>7,042,194.71</u>
5b. Reductions due to tax appeals **			<u> </u>
5c. Total 2015 Tax Levy	82106-00		<u><u>7,042,194.71</u></u>
6 Transferred to Tax Title Liens	82107-00		<u>122,717.42</u>
7. Transferred to Foreclosed Property	82108-00		<u> </u>
8. Remitted, Abated or Canceled	82109-00		<u>67,075.18</u>
9. Discount Allowed	82110-00		<u> </u>
10. Collected in Cash: In 2014	82121-00		<u>96,091.72</u>
In 2015 *	82122-00		<u>6,249,140.13</u>
Homestead Benefit Revenue	82124-00		<u>138,487.95</u>
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>80,380.83</u>
Total to Line 14	82111-00		<u><u>6,564,100.63</u></u>
11. Total Credits			<u><u>6,753,893.23</u></u>
12. Amount Outstanding December 31, 2015	83120-00		<u>288,301.48</u>
13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is	82112-00		<u>93.21%</u>

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here ___ & Complete Sheet 22a

14. Calculation of Current Taxes Realized in Cash:			
Total of Line 10			<u>6,564,100.63</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			<u> -</u>
To Current Taxes Realized in Cash (Sheet 17)			<u><u>6,564,100.63</u></u>

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 / \$1,500,000 or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include
Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2015 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2015

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

(1) Utilizing Accelerated Tax Sale

NOT APPLICABLE

Total of Line 10 Collected in Cash (sheet 22)..... _____

LESS: Proceeds from Accelerated Tax Sale..... _____

NET Cash Collected _____

Line 5c (sheet 22) Total 2015 Tax Levy..... _____

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is..... _____

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)..... **NOT APPLICABLE** _____

LESS: Proceeds from Tax Levy Sale (excluding premium)..... _____

NET Cash Collected _____

Line 5c (sheet 22) Total 2015 Tax Levy..... _____

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is..... _____

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

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	7,442.32	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	41,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	38,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,750.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,369.17
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX	6,073.29
9. Received in Cash from State	XXXXXXXXXX	72,426.71
10.		
11.		
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	9,323.15
Due To State of New Jersey	-	XXXXXXXXXX
	89,192.32	89,192.32

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

Line 2	41,750.00
Line 3	38,250.00
Line 4	1,750.00
Sub-Total	81,750.00
Less: Line 7	1,369.17
To Item 10, Sheet 22	80,380.83

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

NOT APPLICABLE	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
Balance December 31, 2015	-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX
	-	-

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

Signature of Tax Collector

License #

Date

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

	YEAR 2016	YEAR 2015
1. Total General Appropriations for 2016 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		2,013,254.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		-
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		2,576,625.48
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		803,857.00
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		-
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2016 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2016 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by [] [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2015. ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2016 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	-	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07		

ACCELERATED TAX SALE - CHAPTER 99

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

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

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

B. Reserve for Uncollected Taxes Exclusion
 Outstanding Balance of Delinquent Taxes
 (sheet 26, Item 14A) x % of _____
 Collection (Item 16)

C. TIMES: % of increase of Amount to be
 Raised by Taxes over Prior Year _____ %
 [(2016 Estimated Total Levy - 2015 Total Levy)/2015 Total Levy]

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

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

2016 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2015		964,484.11	XXXXXXXXXX
	A. Taxes	83102-00 354,889.41	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00 609,594.70	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	192.87
	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	322,830.21
4.	Added Taxes		83110-00 9,302.54	XXXXXXXXXX
5.	Added Tax Title Liens		83111-00 6,486.51	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	48,231.05
	B. Tax Title Liens - Transfers from Taxes	83107-00	48,231.05	XXXXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	657,250.08
8.	Totals		1,028,504.21	1,028,504.21
9.	Balance Brought Down		657,250.08	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	357,639.66
	A. Taxes	83116-00 256,543.66	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00 101,096.00	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2015 Tax Sale		83118-00 5,927.89	XXXXXXXXXX
12.	2015 Taxes Transferred to Liens		83119-00 122,717.42	XXXXXXXXXX
13.	2015 Taxes		83123-00 288,301.48	XXXXXXXXXX
14.	Balance December 31, 2015		XXXXXXXXXX	716,557.21
	A. Taxes	83121-00 347,525.85	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00 369,031.36	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		1,074,196.87	1,074,196.87

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 54.41%

17. Item No. 14 multiplied by percentage shown above is 389,911.37 and represents the maximum amount that may be anticipated in 2016. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2015	84101-00	985,500.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2015		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	322,830.21	XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00	2,335,769.79	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	151,850.00
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	853,350.00
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2015	84114-00	XXXXXXXXXX	2,638,900.00
		3,644,100.00	3,644,100.00

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2015	84115-00		XXXXXXXXXX
16. 2015 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	
18. NOT APPLICABLE	84118-00	XXXXXXXXXX	
19. Balance December 31, 2015	84119-00	XXXXXXXXXX	-
		-	-

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2015	84120-00		XXXXXXXXXX
21. 2015 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected * NOT APPLICABLE	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2015	84124-00	XXXXXXXXXX	-
Analysis of Sale of Property: \$	151,850.00	-	-
* Total Cash Collected in 2015	(84125-00)		

Realized in 2015 Budget -

To Results of Operation (Sheet 19) 151,850.00

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit from Operations</u>	\$ 2,170.00	\$ 2,170.00	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Sub-total Current Fund</u>	\$ 2,170.00	\$ 2,170.00	\$ -	\$ -
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ -

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. <u>2/19/2015</u>	<u>Ordinance 15-561 was authorized to Fund an</u>	\$ _____
2. _____	<u>Emergency for Mold Remediation at the NJ State</u>	\$ _____
3. _____	<u>Police Barracks</u>	\$ 121,946.00
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2016</u>
1. _____	_____	_____	\$ _____	_____
2. _____	NOT APPLICABLE	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2014	REDUCED IN 2015		Balance Dec. 31, 2015
					By 2015 Budget	Canceled by Resolution	
	NOT APPLICABLE						
Totals		-	-	-	-	-	-
					80025-00	80026-00	

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

Chief Financial Officer

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

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

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
NOT APPLICABLE				
Outstanding December 31, 2015	80033-04	-	XXXXXXXXXX	
		-	-	
2016 Bond Maturities - General Capital Bonds			80033-05	\$
2016 Interest on Bonds *		80033-06		
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2015	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
NOT APPLICABLE				
Outstanding December 31, 2015	80033-10	-	XXXXXXXXXX	
		-	-	
2016 Bond Maturities - Assessment Bonds			80033-11	\$
2016 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ -

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
Total	-	-		
	80033-14	80033-15		

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

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
NOT APPLICABLE				
Outstanding December 31, 2015	80033-04	-	XXXXXXXXXX	
		-	-	
2016 Loan Maturities			80033-05	\$
2016 Interest on Loans			80033-06	\$
Total 2016 Debt Service for	Loan		80033-13	\$ -

_____ LOAN				
Outstanding January 1, 2015	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
NOT APPLICABLE				
Outstanding December 31, 2015	80033-10	-	XXXXXXXXXX	
		-	-	
2016 Loan Maturities			80033-11	\$
2016 Interest on Loans			80033-12	\$
Total 2016 Debt Service for	Loan		80033-13	\$ -

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
Total	-	-		

80033-14 80033-15

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
NOT APPLICABLE				
Outstanding December 31, 2015	80034-03	-	XXXXXXXXXX	
		-	-	
2016 Bond Maturities - Term Bonds	80034-04		\$	
2016 Interest on Bonds *	80034-05		\$	
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2015	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
NOT APPLICABLE				
Outstanding December 31, 2015	80034-09	-	XXXXXXXXXX	
		-	-	
2016 Interest on Bonds *	80034-10		\$	
2016 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
NOT APPLICABLE				
Total	80035-	-		

2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2015	2016 Interest Requirement
NOT APPLICABLE			
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6. Totals from Sheet 33a	See Sheet 33a	See Sheet 33a	943,908.00	4/29/2016	0.80%	192,000.00	7,551.26	04/29/16
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		943,908.00			192,000.00	7,551.26	
						80051-01	80051-02	

Sheet 33

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5. NOT APPLICABLE								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

Sheet 34

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

80051-01

80051-02

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4. NOT APPLICABLE			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Total	-	-	-
		80051-01	80051-02

Sheet 34a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations	Prior Year Encumbrance	Paid or Charged	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
Totals from Sheet 35b	13,143.23	13,501.93	241,946.00	69,757.01	275,224.18	49,622.06	4,010.00	9,491.93
	13,143.23	13,501.93	241,946.00	69,757.01	275,224.18	49,622.06	4,010.00	9,491.93

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'D)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations	Prior Year Encumbrance	Paid or Charged	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
Totals from Sheet 35	13,143.23	13,501.93	241,946.00	69,757.01	275,224.18	49,622.06	4,010.00	9,491.93
Total	70000- 13,143.23	13,501.93	241,946.00	69,757.01	275,224.18	49,622.06	4,010.00	9,491.93

Sheet 35a

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2015	80030-01	XXXXXXXXXX	
Received from 2015 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2015 Emergency Appropriation *	80030-03	XXXXXXXXXX	
NOT APPLICABLE			
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2015	80030-05	-	XXXXXXXXXX
		-	-

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
Police Barracks Mold Remediation	121,946.00		121,946.00	121,946.00
Acquisition and Renovation of				
Certain Property	120,000.00	114,000.00	6,000.00	6,000.00
Total 80032-00	241,946.00	114,000.00	127,946.00	127,946.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2015

		Debit	Credit
Balance January 1, 2015	80029-01	XXXXXXXXXX	9,289.06
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2015 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2015	80029-04	9,289.06	XXXXXXXXXX
		9,289.06	9,289.06

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2015			_____
2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A)			_____
3. Amount of Bonds Issued Under Item 1 Maturing in 2016		NOT APPLICABLE	_____
4. Amount of Interest on Bonds with a Covenant - 2016 Requirement			_____
5. Total of 3 and 4 - Gross Appropriation		-	_____
6. Less Amount of Special Trust Fund to be Used			_____
7. Net Appropriation Required			_____

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

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

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

MUNICIPALITIES ONLY

IMPORTANT

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

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

A.

- | | | | |
|---|----|---------------------|---------------------|
| 1. Total Tax Levy for the Year 2015 was | | \$ | <u>7,042,194.71</u> |
| 2. Amount of Item 1 Collected in 2015 (*) | \$ | <u>6,564,100.63</u> | |
| 3. Seventy (70) percent of Item 1 | | \$ | <u>4,929,536.30</u> |

(*) Including prepayments and overpayments applied.

B.

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

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

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

D.

- | | | | |
|--|---|----|-----------------------------|
| 1. Cash Deficit 2014 | | \$ | <u> </u> |
| 2. 4% of 2014 Tax Levy for all purposes: | | | |
| Levy - - <u> </u> | = | \$ | <u> </u> |
| 3. Cash Deficit 2015 | | \$ | <u> </u> |
| 4. 4% of 2015 Tax Levy for all purposes: | | | |
| Levy - - <u> 7,042,194.71</u> | = | \$ | <u> 281,687.79</u> |

E. Unpaid	2014	2015	Total
1. State Taxes	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
2. County Taxes	\$ <u> </u>	\$ <u> 1,312.56</u>	\$ <u> 1,312.56</u>
3. Amounts due Special Districts	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
4. Amounts due School Districts for Local School Tax	\$ <u> </u>	\$ <u> 214,625.00</u>	\$ <u> 214,625.00</u>

**INSTRUCTIONS IN PREPARATION OF
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015**

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on Sheet 2. Those sheets not filed in should be marked "Not Applicable".

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