

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

POPULATION LAST CENSUS 8,318
 NET VALUATION TAXABLE 2015 515,122,000
 MUNICICODE 1603
FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2016
MUNICIPALITIES - FEBRUARY 10, 2016


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

BOROUGH HALEDON of HALEDON County of PASSAIC

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

Date	Examined By:
1	Preliminary Check
2	Examined

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


Name 
 Title AUDITOR

(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, MARY ANN BRINDISI, am the Chief Financial Officer, License # 0664, of the BOROUGH of HALEDON County of PASSAIC and that the statements annexed hereto and made 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 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 510 BELMONT AVENUE, HALEDON, NEW JERSEY 07508
 Phone Number (973) 942-6538
 Fax Number (973) 942-8549
 Email mbrindisi@haledonboronj.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 REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

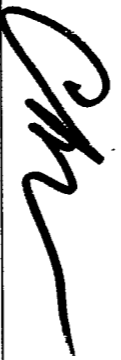
THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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



(Registered Municipal Accountant)

FERRAIOLI, WIELKOTZ, CERULLO & CUVA, P.A.
(Firm Name)

401 WANAQUE AVENUE

(address)

POMPTON LAKES, NEW JERSEY 07442
(address)

(973) 835-7900
(Phone Number)

ferraiol@optonline.net
(Email)

Certified by me


This 4th day of February, 2016

(973) 835-6631
(Fax Number)

UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL

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

Printed name: PHILIP CHEFF

Signature: 

Certificate #: 004468

Date: 2/18/16

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%** ;
4. 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 "CAP" waiver.
10. The Municipality will not apply for Transitional Aid for 2016.

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

Municipality: BOROUGH OF HALEDON

Chief Financial Officer: MARY ANN BRINDISI

Signature: 

Certificate #: N - 0664

Date: 2-8-16

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: NOT APPLICABLE

Certificate #: _____

Date: _____

22-6001849

Fed I.D. #

BOROUGH OF HALEDON

Municipality

PASSAIC

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 12/31/2015

(1) Federal programs Expended (administered by the state)	(2)	(3)
	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ 80,174.48	\$

Type of Audit required by OMB A-133 and OMB 15-08:

- 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 June 27, 2003) and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year starting 01/01/15. 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

2-8-16
Date

IMPORTANT !

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____

Title _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2015

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 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 \$ 512,950,900.



SIGNATURE OF TAX ASSESSOR

BOROUGH OF HALEDON
MUNICIPALITY

PASSAIC
COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT 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
CASH	1,937,437.75	
DUE FROM STATE OF N.J. - SENIOR CIT. & VET. DED.	32,789.97	
RECEIVABLES WITH FULL RESERVES:		
DELINQUENT TAXES RECEIVABLE	469,791.23	
TAX TITLE LIENS	80,107.12	
FORECLOSED PROPERTY	9,975.00	
REVENUE ACCOUNTS RECEIVABLE	25,720.84	
PREPAID COUNTY TAXES	1,087.04	
INTERFUND - GENERAL CAPITAL FUND	185,241.85	
INTERFUND - PUBLIC ASSISTANCE #1	315.37	
SUB-TOTAL RECEIVABLES WITH FULL RESERVES	772,238.45	
DEFERRED CHARGES - SPECIAL EMERGENCY AUTH.	522,000.00	
DEFERRED CHARGES - EMERGENCY AUTH.	50,000.00	
APPROPRIATION RESERVES		517,243.28
ENCUMBRANCES PAYABLE		127,664.00
ACCOUNTS PAYABLE		32,125.16
LOCAL SCHOOL TAXES PAYABLE		0.87
PREPAID TAXES		132,133.79
DUE TO STATE BUILDING SURCHARGE		1,077.00
INTERFUND - STATE & FEDERAL GRANT FUND		36,880.33
INTERFUND - DOG LICENSE FUND		404.65
INTERFUND - WATER OPERATING FUND		30,000.00
INTERFUND - PUBLIC ASSISTANCE #2		314.75

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

**POST CLOSING
TRIAL BALANCE - SUMMARY CURRENT FUND AND
STATE AND FEDERAL GRANTS
AS AT DECEMBER 31, 2015**

Title of Account	Debit	Credit
Cash	85001 1,937,437.75	
Taxes Receivable	85002 469,791.23	
Tax Title Liens	85003 80,107.12	
Foreclosed Property	85004 9,975.00	
Other Receivables	85007 282,035.40	
State and Federal Grants Receivable	85006 339,077.46	
Emergencies and Deferred Charges	85005 572,000.00	
Total Assets	85008 3,690,423.96	
Cash Liabilities	85009 1,341,507.07	
Reserve for Receivables	85010 772,238.45	
Fund Balance	85011 1,576,678.44	
Total Liabilities, Reserves and Fund Balances	85012 3,690,423.96	

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2015

Title of Accounts	Debit	Credit
GRANTS RECEIVABLE	339,077.46	
INTERFUND - CURRENT FUND	36,880.33	
APPROPRIATED RESERVE FOR GRANTS		300,391.40
UNAPPROPRIATED RESERVE FOR GRANTS		75,566.39
	375,957.79	375,957.79

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2015

Title of Accounts	Debit	Credit
DOG LICENSE TRUST:		
INTERFUND - CURRENT FUND	404.65	
CASH DEFICIT		107.62
INTERFUND - OTHER TRUST FUND		26.00
DUE TO STATE DEPARTMENT OF HEALTH		23.00
RESERVE FOR DOG EXPENDITURES		248.03
	404.65	404.65
OTHER TRUST FUNDS:		
CASH	748,344.32	
INTERFUND - DOG LICENSE FUND	26.00	
PAYROLL DEDUCTIONS PAYABLE		19,973.15
RESERVE FOR UNEMPLOYMENT		9,175.14
RESERVE FOR FIRE PENALTY FUNDS		4,828.00
RESERVE FOR ESCROW DEPOSITS		239,531.07
RESERVE FOR P.O.A.A.		10,430.99
RESERVE FOR TAX SALE PREMIUMS		93,600.00
RESERVE FOR COMMUNITY FUND		951.00
RESERVE FOR RECREATION IMPROVEMENTS		10,000.00
RESERVE FOR RECREATION		23,164.32
RESERVE FOR AFFORDABLE HOUSING		175,000.00
RESERVE FOR OTHER ESCROWS		6,401.00
RESERVE FOR SENIOR CITIZEN RECREATION		3,029.67
RESERVE FOR JUNIOR POLICE ACADEMY		3,150.00
RESERVE FOR FIREWORK DONATIONS		1,400.00
RESERVE FOR SALE OF ASSETS		34,809.48
RESERVE FOR INSURANCE ESCROW		56,011.75
RESERVE FOR OUTSIDE POLICE DUTY		44,028.00
RESERVE FOR RX/SEC. 125 PLAN		7,625.70
RESERVE FOR CENTENNIAL		3,300.00
RESERVE FOR PUBLIC DEFENDER		915.00
RESTITUTION PAYABLE		1,046.05
	748,370.32	748,370.32

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

MUNICIPAL PUBLIC DEFENDER
CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014: (1) \$ 515.00
x 25%
(2) \$ 128.75

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

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.

Amount in excess of the amount expended: 3 - (1 + 2) = \$ -

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

Chief Financial Officer: MARYANN BRINDISI

Signature: *Maryann Brindisi*

Certificate #: 0664

Date: 2-8-16

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2014 per Audit Report			Balance as at Dec. 31, 2015		
	<u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Dec. 31, 2015</u>		
1. UNEMPLOYMENT	\$ 9,918.46	\$ 24.64	\$ 767.96	\$ 9,175.14		
2. FIRE PENALTY FUNDS	4,828.00			4,828.00		
3. ESCROW DEPOSITS	167,316.78	116,158.62	43,944.33	239,531.07		
4. P.O.A.A.	9,993.99	880.00	443.00	10,430.99		
5. TAX SALE PREMIUMS	287,300.00	29,500.00	223,200.00	93,600.00		
6. COMMUNITY FUND DONATIONS	951.00			951.00		
7. RECREATION	34,390.22	10,889.01	22,114.91	23,164.32		
8. SENIOR CITIZEN RECREATION	3,029.67			3,029.67		
9. RESTITUTION PAYABLE	146.05	900.00		1,046.05		
10. AFFORDABLE HOUSING	175,000.00			175,000.00		
11. OTHER ESCROW	6,401.00			6,401.00		
12. RECREATION IMPROVEMENTS	10,000.00			10,000.00		
13. OUTSIDE POLICE DUTY	-	181,327.00	137,299.00	44,028.00		
14. CENTENNIAL	3,090.00	210.00		3,300.00		
15. SALE OF ASSETS	34,809.48			34,809.48		
16. FIREWORK DONATIONS	500.00	900.00		1,400.00		
17. JUNIOR POLICE ACADEMY	3,150.00			3,150.00		
18. INSURANCE ESCROW	56,337.60	11,171.99	11,497.84	56,011.75		
19. RX/SEC. 125 PLAN	59.59	240,187.64	232,621.53	7,625.70		
20. PUBLIC DEFENDER		1,065.00	150.00	915.00		
21.				-		
22.				-		
23.				-		
24.				-		
25.				-		
26.				-		
27.				-		
28.				-		
29.				-		
30.				-		
Totals:	\$ 807,221.84	\$ 593,213.90	\$ 672,038.57	\$ 728,397.17		

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
		Assessment and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								\$ -
	NOT APPLICABLE							\$ -
								\$ -
								\$ -
								\$ -
Assessment Bond Anticipation Notes Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								\$ -
								\$ -
								\$ -
								\$ -
Other Liabilities								\$ -
Trust Surplus								\$ -
*Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
								\$ -
								\$ -
								\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

She et 7

* Show as red figure

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

AS AT DECEMBER 31, 2015

Title of Accounts	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,111,746.00	xxxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxxx	2,111,746.00
CASH	817,179.69	
DEFERRED CHARGES TO FUTURE TAXATION:		
- FUNDED	7,657,999.63	
- UNFUNDED	2,111,746.00	
GRANT RECEIVABLE - NJDOT	1,609,297.94	
GRANT RECEIVABLE PASSAIC COUNTY CDBG	185,228.00	
INTERFUND - WATER CAPITAL FUND	812,375.84	
INTERFUND - CURRENT FUND		185,241.85
SERIAL BONDS		3,269,000.00
PCIA GUARANTEED BONDS PAYABLE		3,560,000.00
GREENACRES LOAN PAYABLE		212,280.68
NJEIT TRUST/LOAN		616,718.95
IMPROVEMENT AUTHORIZATIONS - FUNDED		2,595,638.57
IMPROVEMENT AUTHORIZATIONS - UNFUNDED		1,763,018.09
CAPITAL IMPROVEMENT FUND		37,705.96
RESERVE FOR DEBT SERVICE		417,296.12
RESERVE FOR GRANTS RECEIVABLE		501,069.94
FUND BALANCE	15,305,573.10	15,305,573.10

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

CASH RECONCILIATION DECEMBER 31, 2015

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	33,529.33	3,410,067.23	1,506,158.81	1,937,437.75
Trust - Assessment				-
Trust - Dog License		3,025.00	3,132.62	(107.62)
Trust - Other	51,678.82	811,608.66	114,943.16	748,344.32
Capital - General		848,208.71	31,029.02	817,179.69
Water - Operating	300,586.88	205,418.64		506,005.52
Water - Capital		8,826.29		8,826.29
Utility - Assessment				-
Public Assistance * *	3,968.60	86,526.14	11,393.00	79,101.74
GRANT FUND				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	389,763.63	5,373,680.67	1,666,656.61	4,096,787.69

* Include Deposit 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, 2015.
 I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2015.
 All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.
 (THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepares this Annual Financial Statement as certified to on Sheet 1 or 1 (a).

Signature:



Title: Auditor

CASH RECONCILIATION DECEMBER 31, 2015 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND:	
VALLEY NATIONAL BANK	3,397,043.52
NEW JERSEY CASH MANAGEMENT FUND	13,023.71
	3,410,067.23
DOG LICENSE TRUST:	
VALLEY NATIONAL BANK	3,025.00
	3,025.00
OTHER TRUST:	
VALLEY NATIONAL BANK	793,061.84
TD BANK	18,546.82
	811,608.66
GENERAL CAPITAL FUND:	
VALLEY NATIONAL BANK	848,208.71
	848,208.71
WATER OPERATING FUND:	
VALLEY NATIONAL BANK	203,237.12
VALLEY NATIONAL BANK	1.47
NEW JERSEY CASH MANAGEMENT FUND	2,180.05
	205,418.64
WATER CAPITAL FUND:	
VALLEY NATIONAL BANK	8,826.29
	8,826.29
PUBLIC ASSISTANCE:	
VALLEY NATIONAL BANK	60,396.16
VALLEY NATIONAL BANK	26,129.98
	86,526.14
TOTALS	5,373,680.67

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

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

Grant	Balance Jan. 1, 2015	2015 Budget Revenue Realized	Received	TRANSFER FROM UNAPPROP. RESERVES	CANCELLED	Balance Dec. 31, 2015
STATE PEDESTRIAN SAFETY PROGRAM	40,000.00					40,000.00
CLEAN COMMUNITIES GRANT		10,147.01		10,147.01		-
BODY ARMOR GRANT		2,018.32		2,018.32		-
NJ - TRANSPORTATION TRUST FUND	277,120.92					277,120.92
RECYCLING TONNAGE GRANT		7,937.52		7,937.52		-
SPECIAL LEG. GRANT - REVITALIZATION						
BUSINESS DISTRICT	15,000.00					15,000.00
MUNICIPAL ALLIANCE ON ALCOHOLISM	2,820.56	16,792.00	12,656.02			6,956.54
ALCOHOL EDUCATION REHAB FUND		1,358.84		1,358.84		-
OVER THE LIMIT UNDER ARREST	305.00					305.00
DRUNK DRIVING ENFORCEMENT FUND						-
COPS HIRING GRANT		7,983.00		7,983.00		-
PASSAIC COUNTY CDBG		17,200.00		17,200.00		-
						-
						-
						-
						-
Totals	335,246.48	63,436.69	12,656.02	46,644.69	-	339,382.46

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Adjustment	Expended	Cancelled		Balance Dec. 31, 2015
		Budget	Appropriations By 40a:4-87					
MUNICIPAL ALLIANCE PROGRAM	3,351.45		16,792.00		15,290.93			4,852.52
RECYCLING TONNAGE GRANT	-	7,937.52			7,937.52			-
CLEAN COMMUNITIES GRANT	70,771.42	10,147.01			37,918.20			43,000.23
DRUNK DRIVING ENFORCEMENT FUND	27,377.23				12,602.83			14,774.40
ALCOHOL EDUCATION & REHAB. FUND	955.47	1,358.84			475.00			1,839.31
STATE PEDESTRIAN SAFETY PROGRAM	40,000.00							40,000.00
AID TO DISTRESSED CITIES	195.16							195.16
EMERGENCY ROAD & BRIDGE REPAIR	1,744.98							1,744.98
SUPP. SAFE NEIGH. DISCRETIONARY	30.00							30.00
POTHOLE REPAIR PROGRAM GRANT	6,660.62							6,660.62
DIVISION OF CRIMINAL JUSTICE - BODY								
ARMOR REPLACEMENT FUND	9,763.31	2,018.32			5,950.00			5,831.63
NJ - TRANSPORTATION TRUST FUND	153,092.35							153,092.35
NJDEP - GREEN COMMUNITIES	3,000.00							3,000.00
OVER THE LIMIT UNDER ARREST	-							-
H1NI INFLUENZA GRANT	187.20							187.20
COPS HIRING GRANT	-	7,983.00						7,983.00
PASSAIC COUNTY CDBG GRANT		17,200.00						17,200.00

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations			Expended			Balance Dec. 31, 2015
		Budget	Appropriations By 40a:4-87					
								-
								-
Totals	\$ 317,129.19	\$ 46,644.69	\$ 16,792.00	\$ -	\$ 80,174.48	\$ -	\$ -	\$ 300,391.40

Sheet 11a

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

Grant	Balance Jan. 1, 2015	Transferred to 2015 Budget Appropriations		Received	Cancelled	Balance Dec. 31, 2015
		Budget	Appropriations By 40a:4-87			
BODY ARMOR REPLACEMENT GRANT	2,018.32	2,018.32		2,015.49		2,015.49
CLEAN COMMUNITIES GRANT	10,147.01	10,147.01		12,336.38		12,336.38
RECYCLING TONNAGE GRANT	7,937.52	7,937.52		8,333.91		8,333.91
ALCOHOL, ED. & REHAB. FUND	1,358.84	1,358.84		1,532.26		1,532.26
PASSAIC COUNTY CDBG	17,200.00	17,200.00				-
DEPARTMENT OF JUSTICE COPS GRANT	7,983.00	7,983.00		44,000.00		44,000.00
OVER THE LIMIT UNDER ARREST				7,348.35		7,348.35
Totals	46,644.69	46,644.69	-	75,566.39	-	75,566.39

Sheet 12

***LOCAL DISTRICT SCHOOL TAX**

	DEBIT	CREDIT
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable / (Prepaid)	85001- 00	XXXXXXXXXXXX
School Tax Deferred	85002- 00	XXXXXXXXXXXX
(Not in excess of 50% of Levy - 2014-2015)		1.33
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXXXX	
Levy Calendar Year 2015 (Net of \$21,466 BPP Adjustment)	XXXXXXXXXXXX	5,989,962.00
Paid	5,989,962.46	
Balance December 31, 2015	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable / (Prepaid)	85003- 00	0.87
School Tax Deferred	85004- 00	XXXXXXXXXXXX
(Not in excess of 50% of Levy - 2015-2016)		XXXXXXXXXXXX
	5,989,963.33	5,989,963.33

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

Must Include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

NOT APPLICABLE	DEBIT	CREDIT
Balance January 1, 2015	XXXXXXXXXXXX	
2015 Levy	81105-00	XXXXXXXXXXXX
Interest Earned	XXXXXXXXXXXX	
Expenditures		XXXXXXXXXXXX
Balance December 31, 2015	-	XXXXXXXXXXXX
	-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

NOT APPLICABLE	DEBIT	CREDIT
Balance January 1, 2015	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85031- 00	XXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014-2015) 85032- 00	XXXXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXXXX	
Paid		
Balance December 31, 2015	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85033- 00		XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015-2016) 85034- 00		XXXXXXXXXXXX
	-	-

Must Include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

	DEBIT	CREDIT
Balance January 1, 2015	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85041- 00	XXXXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014-2015) 85042- 00	XXXXXXXXXXXX	2,155,009.00
Levy School Year July 1, 2015 - June 30, 2016 (SEE NOTE BELOW)	XXXXXXXXXXXX	4,758,031.00
Levy Calendar Year 2015	XXXXXXXXXXXX	
Paid 4,526,221.50		XXXXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable # 85043- 00		XXXXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015-2016)(SEE BELOW) 85044- 00	2,386,818.50	XXXXXXXXXXXX
	6,913,040.00	6,913,040.00

Must include unpaid requisitions

NOTE:

SCHOOL LEVY ABOVE FOR TAX RATE PURPOSES
ADJUSTMENT FOR BPP SCHOOL PURPOSES

TAX LEVY PER SCHOOL A4F-FORM
MAXIMUM DEFERRAL 50%

4,758,031.00
15,607.00

4,773,638.00
50%
2,386,819.00

COUNTY TAXES PAYABLE

	DEBIT	CREDIT
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003- 01 XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003- 02 XXXXXXXXXX	-
2015 Levy	XXXXXXXXXX	XXXXXXXXXX
General County	80003- 03 XXXXXXXXXX	4,036,498.50
County Library	80003- 04 XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	53,827.97
Due County for Added and Omitted Taxes	80003- 05 XXXXXXXXXX	7,092.31
Paid	4,098,505.82 XXXXXXXXXX	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes (Prepaid)	(1,087.04)	XXXXXXXXXX
	4,097,418.78	4,097,418.78

SPECIAL DISTRICT TAXES

	DEBIT	CREDIT
NOT APPLICABLE		
Balance January 1, 2015	80003 - 06 XXXXXXXXXX	XXXXXXXXXX
2015 Levy: (List Each Type of District Tax Separately - see Footnote)		
Fire -	81108 - 00 XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111 - 00 XXXXXXXXXX	XXXXXXXXXX
Water -	81112 - 00 XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109 - 00 XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2015 Levy	80003 - 07 XXXXXXXXXX	-
Paid	80003 - 08 XXXXXXXXXX	XXXXXXXXXX
Balance December 31, 2015	80003 - 09 -	XXXXXXXXXX -

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

Balance January 1, 2015	80004 - 03	XXXXXXXXXX	XXXXXXXXXX
State Library Aid Received in 2015	80004 - 04	XXXXXXXXXX	
Expended	80004 - 11		XXXXXXXXXX
Balance December 31, 2015	80004 - 12	-	-
NOT APPLICABLE			

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	XXXXXXXXXX
Expended	80004 - 13		XXXXXXXXXX
Balance December 31, 2015	80004 - 14	-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or (Deficit) -03
Surplus Anticipated	80101-	800,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		-
Miscellaneous Revenue Anticipated:			
Adopted Budget		1,348,716.69	110,963.41
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxx	xxxxxxx
FROM SHEET 17a		16,792.00	-
Total Miscellaneous Revenue Anticipated	80103-	1,365,508.69	110,963.41
Receipts from Delinquent Taxes	80104-	560,000.00	97,627.51
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	7,152,161.00	xxxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx
(c) Minimum Library Tax	80106-	179,431.20	xxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	7,331,592.20	208,384.33
		10,057,100.89	416,975.25

ALLOCATION OF CURRENT TAX COLLECTIONS

	DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108 - 00	21,645,388.31
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109 - 00	5,989,962.00
Regional School Tax	80119 - 00	xxxxxxxxxx
Regional High School Tax	80110 - 00	4,758,031.00
County Tax	80111 - 00	4,090,326.47
Due County for Added and Omitted Taxes	80112 - 00	7,092.31
Special District Taxes	80113 - 00	xxxxxxxxxx
Municipal Open Space Tax	80120 - 00	
Reserve for Uncollected Taxes	80114 - 00	740,000.00
Deficit in Required Collection of Current Taxes (or)	80115 - 00	-
Balance for Support of Municipal Budget (or)	80116 - 00	7,539,976.53
*Excess Non-Budget Revenue (see footnote)	80117 - 00	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118 - 00	xxxxxxxxxx
	22,385,388.31	22,385,388.31

*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 allocated would apply to "Non - Budget Revenue" only.

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted		80012-01	10,040,308.89
2015 Budget - Added by N.J.S. 40A:4-87		80012-02	16,792.00
Appropriated for 2015 (Budget Statement Item 9)		80012-03	10,057,100.89
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)		80012-04	380,000.00
Total General Appropriations (Budget Statement Item 9)		80012-05	10,437,100.89
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	10,437,100.89
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	9,150,177.86	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	740,000.00	
Reserved	80012-10	517,243.28	
Total Expenditures	80012-11	10,407,421.14	
Unexpended Balances Canceled (see footnote)	80012-12	29,679.75	

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES (EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

**RESULTS OF 2015 OPERATION
CURRENT FUND**

	Debit	Credit
Excess of anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013 - 01 XXXXXXXXXX	110,963.41
Delinquent Tax Collections	80013 - 02 XXXXXXXXXX	97,627.51
	XXXXXXXXXX	
Required Collection of Current Taxes	80013 - 03 XXXXXXXXXX	208,384.33
Unexpended Balances of 2015 Budget Appropriations	80013 - 04 XXXXXXXXXX	29,679.75
Miscellaneous Revenues Not Anticipated	81113 - XXXXXXXXXX	241,957.64
Miscellaneous Revenues Not Anticipated	81114 - XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120 - XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves	80013 - 05 XXXXXXXXXX	253,277.09
Prior Years Interfunds Returned in 2015	80013 - 06 XXXXXXXXXX	3,124.22
Prepaid School Taxes	XXXXXXXXXX	
	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2015	80013 - 07 2,155,009.00	XXXXXXXXXX
Balance December 31, 2015	80013 - 08 XXXXXXXXXX	2,386,818.50
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013 - 09 -	XXXXXXXXXX
Delinquent Tax Collections	80013 - 10 -	XXXXXXXXXX
		XXXXXXXXXX
Required Collections of Current Taxes	80013 - 11 -	XXXXXXXXXX
Interfund Advances Originating in 2015	80013 - 12 185,242.47	XXXXXXXXXX
Prepaid County Taxes	1,087.04	XXXXXXXXXX
Refund Prior Year Revenue	9,677.86	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13 XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013 - 14 980,816.08	XXXXXXXXXX
	3,331,832.45	3,331,832.45

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2015

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

(1) Utilizing Accelerated Tax Sale

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

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)..... \$ _____

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..... % _____

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

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	34,289.97	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	13,000.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	27,000.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXX
5. Veteran Deductions Allowed By Tax Collector	1,500.00	
6. Sr. Citizens Deductions Allowed by Tax Collector 2014 Taxes		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	5,250.00
8. Sr. Citizens Deductions Disallowed by Tax Collector 2014 Taxes	XXXXXXXX	
9. Received in Cash from State	XXXXXXXX	37,750.00
10.		
11.		
12. Balance December 31, 2015	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	32,789.97
Due To State of New Jersey	-	XXXXXXXX
	75,789.97	75,789.97

Calculation of Amount to be included on Sheet 22, Item 10-

2015 Senior Citizens and Veterans Deductions Allowed

Line 2	13,000.00
Line 3	27,000.00
Line 4 & 5	1,500.00
Sub - Total	41,500.00
Less: Line 7	5,250.00
To Item 10, Sheet 22	<u>36,250.00</u>

**SCHEDULE OF RESERVE FOR TAX APPEALS PENDING -
N.J. DIVISION OF TAX APPEALS (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) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX XXXXXXXXXX
Balance December 31, 2015		-	XXXXXXXXXX
Taxes Pending Appeals *		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		\$ -	\$ -

* Includes State Tax Court and County Board of Taxation

Appeals Not Adjusted by December 31, 2015

Signature of Tax Collector

License # Date

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.

NOT APPLICABLE

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

B. Reserve for Uncollected Taxes Exclusion:
 Amount Realized in Prior Year for Receipts from Delinquent Taxes* \$ _____
 (sheet 26, Item 10)

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				
A. Taxes	83102 - 00	564,528.86	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103 - 00	73,112.28	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:				
A. Taxes		83105 - 00	XXXXXXXXXX	
B. Tax Title Liens		83106 - 00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:				
A. Taxes		83108 - 00	XXXXXXXXXX	
B. Tax Title Liens		83109 - 00	XXXXXXXXXX	
4. Added Taxes				
		83110 - 00	71,497.72	XXXXXXXXXX
5. Added Tax Title Liens				
		83111 - 00		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				
A. Taxes - Transfers to Tax Title Liens		83104 - 00	XXXXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes		83107 - 00	(1)	XXXXXXXXXX
7. Balance Before Cash Payments				
			709,138.86	709,138.86
8. Totals				
			709,138.86	709,138.86
9. Balance Brought Down				
			709,138.86	XXXXXXXXXX
10. Collected:				
A. Taxes	83116 - 00	636,026.58	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117 - 00	21,600.93	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2015 Tax sale				
		83118 - 00		XXXXXXXXXX
12. 2015 Taxes Transferred to Liens				
		83119 - 00	28,595.77	XXXXXXXXXX
12. 2015 Taxes				
		83123 - 00	469,791.23	XXXXXXXXXX
14. Balance December 31, 2015				
A. Taxes	83121 - 00	469,791.23	XXXXXXXXXX	549,898.35
B. Tax Title Liens	83122 - 00	80,107.12	XXXXXXXXXX	XXXXXXXXXX
15. Totals				
			1,207,525.86	1,207,525.86

16. Percentage of Cash Collections to Adjusted Amount Outstanding
 (Item No.10 divided by Item No. 9 is 92.74%)

17. Item No. 14 multiplied by percentage shown above is \$ 509,954.12 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	XXXXXXXXXX
2. Foreclosed or Deeded in 2015	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103 - 00	XXXXXXXXXX
4. Taxes Receivable	84104 - 00	XXXXXXXXXX
5A.	84102 - 00	XXXXXXXXXX
5B.	84105 - 00	XXXXXXXXXX
6. Adjustment to Assessed Valuation	84106 - 00	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107 - 00	XXXXXXXXXX
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109 - 00	XXXXXXXXXX
10. Contract	84110 - 00	XXXXXXXXXX
11. Mortgage	84111 - 00	XXXXXXXXXX
12. Loss on Sales	84112 - 00	XXXXXXXXXX
13. Gain on Sales	84113 - 00	XXXXXXXXXX
14. Balance December 31, 2015	84114 - 00	9,975.00
	9,975.00	9,975.00

CONTRACT SALES

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

MORTGAGE SALES

	Debit	Credit
NOT APPLICABLE		
20. Balance January 1, 2015	84120 - 00	XXXXXXXXXX
21. 2015 Sales from Foreclosed Property	84121 - 00	XXXXXXXXXX
22. Collected *	84122 - 00	XXXXXXXXXX
23.	84123 - 00	XXXXXXXXXX
24. Balance December 31, 2015	84124 - 00	XXXXXXXXXX
	-	-

Analysis of Sale of Property:
*Total Cash Collected in 2015

(84125 - 00)

Realized in 2015 Budget

To Results of Operation (Sheet 19)

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

	Amount	Amount in	Amount	Balance
<u>Caused By</u>	Dec. 31, 2014	2015	Resulting	as at
<u>Municipal *</u>	<u>Report</u>	<u>Budget</u>	<u>from 2015</u>	<u>Dec. 31, 2015</u>
1. Emergency Authorization -	\$ 150,000.00	\$ 150,000.00	\$ 50,000.00	\$ 50,000.00
2. Emergency Authorizations -				
Schools				\$ -
3. DEFICIT DOG LICENSE TRUST	\$ 452.30	\$ 452.30		\$ -
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. _____		NOT APPLICABLE	
2. _____			
3. _____			
4. _____			
5. _____			

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
 N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

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

Sheet 30

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

Chief Financial Officer

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

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

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033 - 01 XXXXXXXXX	845,000.00	
Issued	80033 - 02 XXXXXXXXX	2,699,000.00	
Paid	80033 - 03 275,000.00	XXXXXXXXXX	
Outstanding December 31, 2015	80033 - 04 3,269,000.00	XXXXXXXXXX	
	3,544,000.00	3,544,000.00	
2016 Bond Maturities - General Capital Bonds		80033 - 05	\$ 380,000.00
2016 Interest on Bonds *	80033 - 06	\$ 74,247.21	
PASSAIC COUNTY IMPROVEMENT AUTHORITY BONDS			
Outstanding January 1, 2015	80033 - 07 XXXXXXXXX	3,690,000.00	
Issued	80033 - 08 XXXXXXXXX		
Paid	80033 - 09 130,000.00	XXXXXXXXXX	
Outstanding December 31, 2015	80033 - 10 3,560,000.00	XXXXXXXXXX	
	3,690,000.00	3,690,000.00	
2016 Bond Maturities - PCIA Bonds		80033 - 11	140,000.00
2016 Interest on Bonds *	80033 - 12	172,131.25	
Total "Interest on Bonds - Debt Service" (*Items)			\$ 246,378.46

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
GENERAL IMPROVEMENT BONDS	95,000.00	2,699,000.00	10/15/2015	VARIABLE
Total	95,000.00	2,699,000.00		
	80033 - 14	80033 - 15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR LOANS
(MUNICIPAL) GENERAL GREENACRES TRUST LOAN**

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033 - 01	XXXXXXXXXX	226,388.58	
Issued	80033 - 02	XXXXXXXXXX		
Paid	80033 - 03	14,107.90	XXXXXXXXXX	
Outstanding December 31, 2015	80033 - 04	212,280.68	XXXXXXXXXX	
		226,388.58	226,388.58	
2016 Loan Maturities			80033 - 05	\$ 14,391.46
2016 Interest on Loans			80033 - 06	\$ 4,174.01
Total 2016 Debt Service for Greenacres Loan			80033 - 13	\$ 18,565.47
GENERAL CAPITAL NJFT TRUST/LOANS				
Outstanding January 1, 2015	80033 - 07	XXXXXXXXXX	692,403.16	
Issued	80033 - 08	XXXXXXXXXX		
Paid	80033 - 09	60,684.21	XXXXXXXXXX	
Credits Applied		15,000.00		
Outstanding December 31, 2015	80033 - 10	616,718.95	XXXXXXXXXX	
		692,403.16	692,403.16	
2016 Loan Maturities			80033 - 11	\$ 75,684.21
2016 Interest on Loans			80033 - 12	\$ 12,825.00
Total 2016 Debt Service for Loan			80033 - 13	\$ 88,509.21

LIST OF LOANS ISSUED DURING 2015

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR BONDS
TYPE 1 SCHOOL TERM BONDS**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80034 - 01	XXXXXXXXXX	
Paid	80034 - 02	XXXXXXXXXX	
Outstanding December 31, 2015	80034 - 03	XXXXXXXXXX	
	\$ -	\$ -	
2016 Bond Maturities - Term Bonds	80034 - 04		
2016 Interest on Bonds *	80034 - 05		
TYPE 1 SCHOOL SERIAL BONDS			
Outstanding January 1, 2015	80034 - 06	XXXXXXXXXX	
Issued	80034 - 07	XXXXXXXXXX	
Paid	80034 - 08	XXXXXXXXXX	
Outstanding December 31, 2015	80034 - 09	XXXXXXXXXX	
	\$ -	\$ -	
2016 Interest on Bonds *	80034 - 10		
2016 Bond Maturities - Serial Bonds		80034 - 11	
Total "Interest on Loans - Debt Service" (*Items)		80034 - 12	\$ -

LIST OF BONDS ISSUED DURING 2015

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

2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

NOT APPLICABLE

Outstanding
Dec. 31, 2015

2016 Interest
Requirement

- 1. Emergency Notes 80036 -
- 2. Special Emergency Notes 80037 -
- 3. Tax Anticipation Notes 80038 -
- 4. Interest on Unpaid State and County Taxes 80039 -
- 5. _____
- 6. _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued*	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.	NOT APPLICABLE						-	
3.							-	
4.							-	
5.							-	
6.							-	
7.							-	
8.							-	
9.							-	
10.							-	
11.							-	
12.							-	
13.							-	
14.							-	
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 I 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.

(1) Funded through the Passaic County Improvement Authority
January 22, 2009.

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 Issued*	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.	NOT APPLICABLE							
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Totals	\$ -		\$ -			\$ -	\$ -	

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, 2011 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 Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2. NOT APPLICABLE			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Totals	-	-	-

Sheet 34a

80051 - 01

80051 - 02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2015		2015 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
10-14-98 VARIOUS CAPITAL IMP.	69,275.94					69,275.94	-	
4-18-01A PURCH. OF COMM. EQUIP.	3,610.00					3,610.00	-	
3-11-04 VARIOUS CAPITAL IMP.	76,306.75				32,300.31	13,200.00	30,806.44	
11-08-07 (A) IMP. TO ROE STREET FIELD	19,651.58				19,651.58		-	
06-18-2009 ROE ST. SANITARY SEWER REHAB	14,509.86				13,364.92		1,144.94	
06-20-09 ROE ST. SEWER REPAIRS		19,647.94					19,647.94	
10-15-09 CONSTRUCTION OF JAIL CELLS		78.34				78.34	-	
07-01-10 VARIOUS IMPROVEMENTS		416,346.36			705.00	237,000.00	178,641.36	
03-03-11 IMP. SANITARY SEWER HALEDON AVE.		22,192.05					22,192.05	
07-02-11 VARIOUS IMPROVEMENTS	9,680.00					9,680.00	-	
08-18-11 VARIOUS IMPROVEMENTS		463,919.19			182,616.08		281,303.11	
06-21-12 VARIOUS IMPROVEMENTS		252,279.42			16,513.64		235,765.78	
09-20-12 VARIOUS IMPROVEMENTS	1,065.91					1,065.91	-	
05-2-13 SUPP. ORD. 6-21-12 STREETScape	6,748.40	173,850.00			158,823.10		21,775.30	
04-17-14 VARIOUS IMPROVEMENTS	119,686.90				2,180.90		117,506.00	
08-21-14A VARIOUS IMPROVEMENTS	11,846.16	745,275.00			360,574.07			396,547.09
06-10-15 VARIOUS IMPROVEMENTS			333,909.25		12,429.60		321,479.65	

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.)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2015		2015 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
08-26-15A VARIOUS IMPROVEMENTS			2,731,847.00				1,365,376.00	1,366,471.00
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total	70000 -		3,065,756.25		799,159.20	333,910.19	2,595,638.57	1,763,018.09

Sheet 35a

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2015	80031 -01 XXXXXXXXXXXX	59,625.96
Received from 2015 Budget Appropriation *	80031 -02 XXXXXXXXXXXX XXXXXXXXXXXX	50,000.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031 -03 XXXXXXXXXXXX	
Cancellation of Reserve for Various Improvements		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80031 -04 71,920.00	XXXXXXXXXXXX
		XXXXXXXXXXXX
		XXXXXXXXXXXX
Balance December 31, 2015	80031 -05 37,705.96	XXXXXXXXXXXX
	109,625.96	109,625.96

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2015

	Debit	Credit
Balance January 1, 2015	80029 -01	XXXXXXX 101,856.00
Premium on Sale of Bonds		XXXXXXXXX
Funded Improvement Authorizations Canceled		XXXXXXXXX 333,910.19
Premium on Sale of Bond Anticipation Notes		
Appropriated to Finance Improvement Authorizations	80029 -02	333,909.25 XXXXXXXXX
Appropriated to 2015 Budget Revenue	80029 -03	66,000.00 XXXXXXXXX
Balance December 31, 2015	80029 -04	35,856.94 XXXXXXXXX 435,766.19

BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE

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

Note A - This amount to be supported by confirmation from bank or banks.
Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.
Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2015 appropriation column.

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

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 UTILITY FUND

AS AT DECEMBER 31, 2015

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
WATER CAPITAL FUND:		
EST. PROCEEDS BONDS & NOTES AUTHORIZED		
BONDS & NOTES AUTHORIZED BUT NOT ISSUED		
CASH	8,826.29	
FIXED CAPITAL	9,897,583.42	
INTERFUND - WATER OPERATING FUND	803,550.16	
SERIAL BONDS		1,220,000.00
CAPITAL IMPROVEMENT FUND		0.61
INTERFUND - GENERAL CAPITAL FUND		812,375.84
RESERVE FOR AMORTIZATION		8,677,583.42
	10,709,959.87	10,709,959.87

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

ANALYSIS OF WATER UTILITY ASSESSMENT CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	Receipts					Disbursements	Balance Dec. 31, 2015
		Assessment and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
	NOT APPLICABLE							-
								-
								-
								-
Assessment Bond Anticipation Notes Issues:	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
*Less Assets "Unfinanced"	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
								-
								-
								-
	-	-	-	-	-	-	-	-

She et 43

* Show as red figure

STATEMENT OF WATER UTILITY BUDGET - 2015

BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated	91301- 2,650.00	2,650.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-		-
Rents	91303-		-
Fire Hydrant Service	91304-		-
Miscellaneous	91305-		-
SERVICE AGREEMENT MANCHESTER UA	585,593.76	585,593.76	-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
			-
			-
Subtotal	588,243.76	588,243.76	-
Deficit (General Budget)**	91306-		-
	91307-	588,243.76	-

** 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 45.

STATEMENT OF BUDGET APPROPRIATIONS 2015

Appropriations:	XXXXXXXXXX
Adopted Budget	588,243.76
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	588,243.76
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	588,243.76
Deduct Expenditures:	
Paid or Charged	575,928.03
Reserved	12,315.73
Surplus (General Budget) **	
Total Expenditures	588,243.76
Unexpended Balances Canceled (See Footnote)	-

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2015 OPERATION WATER UTILITY

Note: Section 1 of this sheet is required to be filled out ONLY IF the 2015 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

NOT APPLICABLE

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled*		
Total Revenue Realized		
	-	
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
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) **		
Balance of "Results of 2015 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		
	-	
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2015 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

The following Item of "2014 Appropriation Reserves Canceled in 2015" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the Water Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	44,397.27	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
	NONE	
* Excess (Revenue Realized)		
		44,397.27

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

RESULTS OF 2015 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess of Anticipated Revenues	XXXXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXXXX	-
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	422.99
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXXXXXX	44,397.27
Cancellation of Accrued Interest on Bonds		XXXXXXXXXX
Deficit in Anticipated Revenue		XXXXXXXXXX
Cancellation of Other Receivable		
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	44,820.26	XXXXXXXXXX
	44,820.26	44,820.26

* See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	25,782.41
Excess in Results of 2015 Operations	XXXXXXXXXX	44,820.26
Amount Appropriated in 2015 Budget - Cash	2,650.00	XXXXXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services	-	XXXXXXXXXX
Balance December 31, 2015	67,952.67	XXXXXXXXXX
	70,602.67	70,602.67

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

Cash		506,005.52
Due from Manchester Utilities Authority		
Other Receivable		347,813.04
Interfund Accounts Receivable		30,000.00
Subtotal		883,818.56
Deduct Cash Liabilities Marked with "C" on Trial Balance		815,865.89
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		67,952.67
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		67,952.67

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

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

NOT APPLICABLE

Balance December 31, 2014

Increased by:

Water Rents Levied

Decreased by:

Collections

Overpayments applied

Transfer to Water Liens

Other

\$ _____

Balance December 31, 2015

\$ _____

SCHEDULE OF WATER UTILITY LIENS

NOT APPLICABLE

Balance December 31, 2014

Increased by:

Transfers from Accounts Receivable

Penalties and Costs

Other

\$ _____

Decreased by:

Collections

Other

\$ _____

Balance December 31, 2015

\$ _____

**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)

	Amount			
	<u>Caused By</u> Dec. 31, 2014 per Audit <u>Report</u>	<u>Amount in</u> 2015 <u>Budget</u>	<u>Amount</u> Resulting from 2015	<u>Balance</u> as at Dec. 31, 2015
1. Emergency Authorization - Municipal *				\$ -
2. Emergency Authorizations - Schools				\$ -
3.				\$ -
4.				\$ -
5.				\$ -
6.				\$ -
7.				\$ -
8.				\$ -
9.				\$ -
10.				\$ -

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

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

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.		NOT APPLICABLE	
2.			
3.			
4.			
5.			

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

Appropriated for
in Budget of

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Year 2016</u>
1.		NOT APPLICABLE			
2.					
3.					
4.					

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

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX		
Issued	XXXXXXXXXX		
	NOTT APPLICABLE		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Maturities - Assessment Bonds			
2016 Interest on Bonds *			
WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2015	XXXXXXXXXX	1,405,000.00	
Issued	XXXXXXXXXX		
Paid	185,000.00	XXXXXXXXXX	
Outstanding December 31, 2015	1,220,000.00	XXXXXXXXXX	
	1,405,000.00	1,405,000.00	
2016 Bond Maturities - Capital Bonds			
2016 Interest on Bonds *			
		\$ 35,043.76	\$ 185,000.00

INTEREST ON BONDS - WATER UTILITY BUDGET

2016 Interest on Bonds *	\$ 35,043.76	
Less: Interest Accrued to 12/31/15 (Trial Balance)		
Subtotal	\$ 35,043.76	
Add: Interest to be Accrued as of 12/31/2016		
Required Appropriation 2016		35,043.76

LIST OF BONDS ISSUED DURING 2015

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

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		
						For Principal	For Interest **	
1.							-	
2.	NOT APPLICABLE						-	
3.							-	
4.							-	
5.							-	
6.							-	
7.							-	
8.							-	
9.							-	
10.	TOTALS	-	-			-	-	

Sheet 50

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

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

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

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

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2016 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/15 (Trial Balance)	
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2016	
Required Appropriation - 2016	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	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.	NOT APPLICABLE							
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.	-		-			-	-	

Sheet 51

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

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

Utility Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2016 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2. NOT APPLICABLE			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Totals	-	-	-

Sheet 51a

80051 - 01

80051 - 02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2015		2015 Authorizations		Expended	Cancelled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
Total	70000 -	-	-	-	-	-	-	-

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

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2015	XXXXXXXXXX	0.61
Received from 2015 Budget Appropriation*	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance - December 31, 2015	0.61	XXXXXXXXXX
	0.61	0.61

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

**IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2015**

Title of Accounts	Debit	Credit
NOT APPLICABLE		

**(DO NOT CROWD - ADD ADDITIONAL SHEETS)
Sheet 56**

**ANALYSIS OF _____ UTILITY ASSESSMENT CASH AND INVESTMENTS
PLEGGED TO LIABILITIES AND SURPLUS**

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

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* Show as red figure

STATEMENT OF _____

UTILITY BUDGET - 2015

BUDGET REVENUES

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

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

STATEMENT OF BUDGET APPROPRIATIONS 2015

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

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2015 OPERATION

UTILITY

Note: Section 1 of this sheet is required to be filled out **ONLY** If the 2015 _____ 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:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled *		
Total Revenue Realized	-	
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
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) **		
Balance of "Results of 2015 Operation"		
Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		-
Anticipated Revenue - Deficit (General Budget) **		
Balance of "Results of 2015 Operation"		
Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

The following Item of "2014 Appropriation Reserves Canceled in 2015" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 1995 for an Anticipated Deficit in the _____ Utility for 2014:

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

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

RESULTS OF 2015 OPERATIONS -

UTILITY

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenues Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXXXXXX	
Deficit in Anticipated Revenue		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXXXX
	-	-

* See restriction in amount on Sheet 59, SECTION 2

OPERATING SURPLUS -

UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	
Excess in Results of 2015 Operations	XXXXXXXXXX	
Amount Appropriated in 2015 Budget - Cash		XXXXXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2015	-	XXXXXXXXXX
	-	-

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

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

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

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

SCHEDULE OF _____ UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014

Increased by:

_____ Rents Levied

Decreased by:

Collections

Overpayments applied

Transfer to _____ Liens

Other

\$ _____ -

Balance December 31, 2015

\$ _____ -

SCHEDULE OF _____ UTILITY LIENS

Balance December 31, 2014

Increased by:

Transfers from Accounts Receivable

Penalties and Costs

Other

\$ _____ -

Decreased by:

Collections

Other

\$ _____ -

Balance December 31, 2015

\$ _____ -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
UTILITY FUND

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

	<u>Caused By</u>	Amount	Amount in	Amount	Balance
		Dec. 31, 2014 per Audit Report	2015 Budget	Resulting from 2015	as at Dec. 31, 2015
1.	Emergency Authorization - Municipal *				\$ -
2.	Emergency Authorizations - Schools				\$ -
3.					\$ -
4.					\$ -
5.					\$ -
6.					\$ -
7.					\$ -
8.					\$ -
9.					\$ -
10.					\$ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

Appropriated for
in Budget of

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Year 2016</u>
1.					
2.					
3.					
4.					

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issued *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

She et 64

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

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

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

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

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

INTEREST ON NOTES - _____ UTILITY BUDGET	
2016 Interst on Notes	
Less: Interest Accrued to 12/31/15 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/2013	
Required Appropriation - 2016	

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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

Sheet 65

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

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

Utility Assessment Notes with an original date of issue of December 31, 2011 or prior must be appropriated in full in the 2016 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2. NOT APPLICABLE			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Totals	-	-	-

Sheet 65a

80051 - 01

80051 - 02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Specify each authorization by purpose. Do not merely designate by code number.	Balance - January 1, 2015		2015 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
Total	70000 -	-	-	-	-	-	-	-

She et 66

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

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

