ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015
(UNAUDITED)

POPULATION LAST CENSUS 11,032
NET VALUATION TAXABLE 2015 1,544,089,115
MUNICODE _____

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
MUNICIPALITIES - February 10, 2016

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

BOROUGH of RIDGEFIELD, County of BERGEN

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

	Date	Examined By:		Remarks
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, Matthew Rutch, am the Chief Financial Officer, License # N-1556, of the BOROUGH of RIDGEFIELD, County of BERGEN 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 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 604 Broad Avenue Ridgefield, New Jersey '07657

Phone Number 201-943-5215

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** BERGEN **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 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 as 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 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:

(Registered Municipal Accountant)

FERRAIOLI, WIELKOTZ, CERULLO & CUVA
(Firm Name)

401 WANAQUE AVE.
(address)

POMPTON LAKES, N.J. 07442
(address)

973-835-7900
(Phone Number)

973-835-6631
(Phone Number)

Certified by me

This 30th day of January, 2016

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 2015 as required under N.J.A.C. 5:23-4.17.

Printed name: Armand MARINI

Signature: [signature]

Certificate #: 7683

Date: 2-4-16

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 or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
9. The municipality has not applied for Extraordinary Aid for 2010.

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 RIDGEFIELD

Chief Financial Officer: Matthew Rytch

Signature:

Certificate #: N-1556

Date: 2/3/16

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet **ALL** 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: _____

Fed I.D. #

BOROUGH OF RIDGEFIELD
Municipality

BERGEN
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2015

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$	$ 656.80	$

Type of Audit required by OMB A-133 and OMB 98-07:

X 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 24, 1997) and OMB 98-07. Expenditures are defined in Section 205 of OMB A-133.

(1) Report expenditures from federal pass-through programs received directly from the 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 the 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 the 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 TY 2015 and that sheets 40 to 68 are unnecessary.

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

Name N/A

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, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 15999945608

SIGNATURE OF TAX ASSESSOR

BOROUGH OF RIDGEFIELD
MUNICIPALITY

BERGEN
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	5,359,613.67	
CHANGE FUND	450.00	
	5,360,063.67	
DUE FROM STATE OF N.J. - SENIOR CIT. AND VETS.	71,292.00	
GRANTS RECEIVABLE	76,902.43	
RECEIVABLES WITH FULL RESERVES		
2015 Taxes	514,104.36	
TAX TITLE LIENS	89,886.62	
PROPERTY ACQUIRED FOR TAXES -		
ASSESSED VALUATION	81,180.00	
REVENUE ACCOUNTS RECEIVABLE	21,728.00	
SCHOOL TAXES		
DUE FROM OTHER TRUST FUND		
DUE FROM PUBLIC ASSISTANCE	73.30	
DUE FROM ANIMAL LICENSE	0.42	
DUE FROM UNEMPLOYMENT	0.04	
DUE FROM GENERAL CAPITAL	718,410.00	
DUE FROM LIBRARY		
DUE FROM PAYROLL	1,868.00	
DUE FROM PAYROLL AGENCY	51.00	
Total Receivables With Full Reserves	1,427,301.74	
SPECIAL EMERGENCY AUTHORIZATION	18,000.00	
Total Deferred Charges	18,000.00	

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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	
DUE COUNTY ADDED TAXES			
ENCUMBRANCES		296,030.59	
APPROPRIATION RESERVES		1,286,389.16	
TAX OVERPAYMENTS		14,121.31	
ACCOUNTS PAYABLE		2,999.65	
PREPAID TAXES		174,975.58	
SCHOOL TAXES PAYABLE		84,511.00	
RESERVE FOR TAX APPEALS		118,238.79	
MISC RESERVE		50.00	
RESERVE FOR REVALUATION		2,000.00	
RESERVE FOR SALE OF PROPERTY		576,002.00	
DUE TO STATE MARRIAGE FEES		375.00	
DUE TO STATE BURIAL FEES		20.00	
DUE COUNTY ADDED TAXES		1,086.75	
APPROPRIATED GRAN TRESERVES		17,129.74	
UNAPPROPRIATED GRANT RESERVES		33,449.38	
		2,607,378.95	"C"
RESERVE FOR RECEIVABLES		1,427,301.74	
FUND BALANCE		2,918,879.15	
	6,953,559.84	6,953,559.84	

(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	5,360,063.67	
Taxes Receivable	85002	514,104.36	
Tax Title Liens	85003	89,886.62	
Foreclosed Property	85004	81,180.00	
Other Receivables	85007	813,422.76	
State and Federal Grants Receivable	85006	76,902.43	
Emergencies and Deferred Charges	85005	18,000.00	
Total Assets	85008	6,953,559.84	
Cash Liabilities	85009		2,607,378.95
Reserve for Receivables	85010		1,427,301.74
Fund Balance	85011		2,918,879.15
Total Liabilities, Reserves and Fund Balances	85012		6,953,559.84

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2015

Title of Accounts	Debit	Credit
CASH	12,363.52	
DUE TO CURRENT		73.30
RESERVE FOE EXPENDITURES		12,290.22
	12,363.52	12,363.52

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

*To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2015

Title of Accounts	Debit	Credit
CASH		
STATE AND FEDERAL GRANTS RECEIVABLE		
EXPENDITURE WITHOUT APPROPRIATION		
OVEREXPENDITURE OF GRANT APPROPRIATION		
INTERFUND - CURRENT FUND		
UNAPPROPRIATED RESERVES		
APPROPRIATED RESERVES		
	-	-

(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
ANIMAL LICENSE TRUST FUND		
CASH	13,738.88	
DUE TO STATE		76.80
DUE TO CURRENT		0.42
PREPAID LICENSES		
RESERVE FOR ANIMAL CONTROL EXPENDITURES		13,661.66
	13,738.88	13,738.88
UNEMPLOYMENT TRUST FUND		
CASH	39,098.23	
DUE TO CURRENT FUND		0.04
RESERVE FOR ANIMAL CONTROL EXPENDITURES		39,098.19
	39,098.23	39,098.23
	52,837.11	52,837.11
	-	-

(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
OTHER TRUST FUNDS		
CASH:		
OTHER TRUST ACCOUNT	976,116.59	
COAH TRUST	906,085.54	
RENT DEPOSIT TRUST	61,068.14	
REHAB REVOLVING LOAN TRUST	58,475.00	
RESERVES:		
ESCROW		174,580.45
RECYCLING		64,498.69
RECREATION		36,412.34
YOUTH COMMISSION		39,395.15
POAA		12,171.00
PUBLIC DEFENDER FEES		11,834.00
TAX SALE PREMIUMS		177,600.00
SHADE TREE COMMISSION		40,897.81
ACCUMULATED ABSENCES		166,041.00
SNOW REMOVAL TRUST		66,898.46
ANTI BULLYING COMMITTEE		1,981.98
LIBRARY DONATIONS		2,250.00
MARRIAGE CEREMONY FEES		150.00
ROAD OPENING DEPOSITS		95.00
FIRE PREVENTION FEES		9,899.64
COMMUNITY GARDENS		1,492.23
FIRE PROTECTION PENALTIES		15,472.80
POLICE OUTSIDE SERVICES		148,051.04
MISCELLANEOUS RESERVES		6,395.00
COAH TRUST		906,085.54
RENT DEPOSIT TRUST		61,068.14
REHAB REVOLVING LOAN TRUST		58,475.00
	2,001,745.27	2,001,745.27

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2015	(1) $	
	x	25%
	(2) $	625.00
Municipal Public Defender Trust Cash Balance December 31, 2015	(3) $	11,834.00

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

Amount in excess of the amount expended: 3 - (1 + 2) =..... $ 6,909.00

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: Matthew Rutch

Signature:

Certificate #: N-1556

Date: 2/8/16

Schedule of Trust Fund Deposits and Reserves

	Purpose	Amount Dec. 31, 2014 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2015
1.	Animal License Trust	10,550.40	5,478.60	2,367.34	13,661.66
2.	Unemployment Compensation Trust	47,952.27	35,795.34	44,649.42	39,098.19
3.	Escrow	161,448.35	108,432.85	95,300.75	174,580.45
4.	Recycling	52,235.84	30,772.40	18,509.55	64,498.69
5.	Anti Bullying Committee	1,606.98	400.00	25.00	1,981.98
6.	Recreation	22,836.54	57,025.00	43,449.20	36,412.34
7.	Youth Commission	35,941.19	26,417.85	22,963.89	39,395.15
8.	POAA Fees	11,928.00	3,238.00	2,995.00	12,171.00
9.	Public Defender Fees	10,034.00	4,300.00	2,500.00	11,834.00
10.	Tax Sale Premiums	43,100.00	202,500.00	68,000.00	177,600.00
11.	Shade Tree Commission	42,183.00	-	1,285.19	40,897.81
12.	Accumulated Unused Sick Leave	161,041.00	5,000.00	-	166,041.00
13.	Snow Removal	61,898.46	5,000.00	-	66,898.46
14.	Library Donation	2,250.00	-	-	2,250.00
15.	Marriage Ceremony Fees	450.00	2,250.00	2,550.00	150.00
16.	Road Opening Deposits	2,050.00	95.00	2,050.00	95.00
17.	Fire Prevention Penalties	2,537.92	9,750.00	2,388.28	9,899.64
18.	Community Gardens	1,595.20	570.00	672.97	1,492.23
19.	Fire Protection Penalties	7,303.36	15,332.34	7,162.90	15,472.80
20.	Police Outside Duty Pay	79,778.21	599,191.90	530,919.07	148,051.04
21.	Miscellaneous Deposits	6,395.00	-	-	6,395.00
22.	COAH	904,015.06	2,070.48	-	906,085.54
23.	Landlord Security and Mainentance	60,940.84	127.30		61,068.14
24.	Rehab Revolving Loan	60,475.00	-	2,000.00	58,475.00
25.		-			-
26.					-
27.					-
28.					-
29.					-
30.					-
31.					-
32.					-
33.					-
34.					-
35.					-
36					-
37.					-
38.					-
39.					-
40.					-
	Totals:	$ 1,790,546.62	$ 1,113,747.06	$ 849,788.56	$ 2,054,505.12

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Jan. 1, 2015	Receipts					Disbursements	Balance Dec. 31, 2015
		Assessment and Liens	Current Budget	Other				
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
								-
								-
	-	-	-	-	-	-	-	-

* Show as red figure

Sheet 7

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2015

Title of Accounts	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	767,828.97	xxxxxxxxxx
Bonds and Notes Authorized but Not Issued	xxxxxxxxxx	767,828.97
CASH - CHECKING	2,298,281.10	
CASH - CDBG	112.40	
GRANTS RECEIVABLE	546,430.00	
DEFERRED CHARGES TO FUTURE TAXATION:		
FUNDED	10,268,339.43	
UNFUNDED	2,723,979.85	
SERIAL BONDS PAYABLE		9,966,000.00
BOND ANTICIPATION NOTES PAYABLE		2,009,165.00
NJ ENVIRONMENTAL INFRASTRUCTURE TRUST		302,339.43
IMPROVEMENT AUTHORIZATIONS:		
FUNDED		707,348.54
UNFUNDED		1,390,795.54
DUE TO CURRENT FUND		718,410.00
CAPITAL IMPROVEMENT FUND		109,378.00
RESERVE FOR PAYMENT OF DEBT, 2006 BONDS		438,666.25
RESERVE FOR PAYMENT OF DEBT, ORD. 2108		152,240.02
RESERVE FOR CAPITAL PROJECTS		6,650.00
RESERVE FOR ACQ. OF EMPLOYEE TIME SYSTEM		
FUND BALANCE		36,150.00
	16,604,971.75	16,604,971.75

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

CASH RECONCILIATION DECEMBER 31, 2015

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	450.00	5,384,823.91	25,210.24	5,360,063.67
Trust - Animal License		13,738.88		13,738.88
Trust - Unemployment		39,098.23		39,098.23
Trust - Other		2,004,723.27	2,978.00	2,001,745.27
Capital - General		2,300,018.50	1,625.00	2,298,393.50
Water - Operating				-
Water - Capital				-
Utility - Assessment				-
				-
Public Assistance * *		12,363.52		12,363.52
Federal and State Grants				-
Swim pool operating	200.00	4,286.16	50.00	4,436.16
Swim pool Capital		1,136.00		1,136.00
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	650.00	9,760,188.47	29,863.24	9,730,975.23

* 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 JUNE 30, 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 JUNE 30, 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:** RMA

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND	
CAPITAL ONE-4184008235	5,134,280.86
ORITANI SAVINGS	250,543.05
ANIMAL LICENSE TRUST FUND	
CAPITAL ONE BANK - 00004184008268	13,738.88
UNEMPLOYMENT TRUST FUND	
CAPITAL ONE BANK - 00004184008292	39,098.23
OTHER TRUST FUND	
CAPITAL ONE BANK - 00004184008839	
CAPITAL ONE BANK - 00004184008250	979,086.59
CAPITAL ONE BANK - 00004184009704	906,093.54
CAPITAL ONE BANK - 705730 469 8	58,475.00
ORITANI BANK - 0006600470	20,942.65
ORITANI BANK - 0006600398	2,431.37
ORITANI BANK - 0006600399	5,214.64
ORITANI BANK - 0006600400	5,987.49
ORITANI BANK - 0006600401	5,987.49
ORITANI BANK - 0006600402	5,987.49
ORITANI BANK - 0006600403	4,099.62
ORITANI BANK - 06007874	2,562.65
ORITANI BANK - 06-7895	483.25
ORITANI BANK - 06-9482	966.50
ORITANI BANK - 06-12504	483.35

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.

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

OTHER TRUST FUND (CONTINUED)	
ORITANI BANK - 06-012506	1,934.24
ORITANI BANK - 06007837	1,449.91
ORITANI BANK - 06-12459	483.30
ORITANI BANK - 06-7872	1,570.94
ORITANI BANK - 06-7894	483.25
PUBLIC ASSISTANCE TRUST FUND	
ORITANI BANK - 0169000833	5,513.06
ORITANI BANK - 0169000825	6,850.46
SWIM POOL OPERATING FUND	
CAPITAL ONE BANK - OPERATING	4,286.16
SWIM POOL CAPITAL FUND	
CAPITAL ONE BANK	1,136.00
GENERAL CAPITAL FUND	
CAPITAL ONE BANK - 4184008276	2,299,906.10
CAPITAL ONE BANK - 4184008342	112.40
TOTAL	9,760,188.47

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 Dec 31, 2014	2015 Budget Revenue Realized	Received	Transferred from Unappropriated Reserves	Canceled	Balance Dec. 31, 2015
NJ MEADOWLANDS GRANT COAH						-
MUNICIPAL ALLIANCE	402.43	9,876.00		8,376.00		1,902.43
CDBG ADA BOROUGH HALL	-					-
SECURE OUR SCHOOLS						-
RECYCLING TONNAGE GRANT	-	19,350.74		19,350.74		-
CLEAN COMMUNITIES	-	15,247.03		15,247.03		-
HAZARD MITIGATION	-	75,000.00				75,000.00
BODY ARMOR	-	2,777.49		2,777.49		-
DMV	-	1,450.00		1,450.00		-
BULLET PROOF VESTS	-					-
DDEF	-					-
ALCOHOL EDUCATION REHABILITATION	-	590.88		590.88		-
EMERGENCY MANAGEMENT	-					-
EMERGENCY MANAGEMENT	-					-
						-
						-
Sub Totals	402.43	124,292.14	-	47,792.14	-	76,902.43

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Dec 31, 2014	Transferred from 2015 Budget Appropriations		Transferred From Approp Reserves	Expended	Cancel		Balance Dec. 31, 2015
		Budget	Appropriations By 40a:4-87					
SECURE OUR SCHOOLS								-
EMERGENCY MANAGEMENT ASSISTANCE	4,775.00							4,775.00
ALCOHOL EDUCATION REHABILITATION	518.63							518.63
MUNICIPAL ALLIANCE	618.11			73.64				691.75
COAH GRANT								-
RECYCLING TONNAGE GRAN T	3,311.81			83.75				3,395.56
CLEAN COMMUNITIES	1,977.54			45.71				2,023.25
CDBG ADA IMPROVEMENTS	-							-
BODY ARMOR	1,372.22			2,040.79	656.80			2,756.21
DDEF	0.39							0.39
MUNICIPAL COURT DMV	2,968.95							2,968.95
								-
								-
								-
								-
								-
Totals	15,542.65	-	-	2,243.89	656.80	-	-	17,129.74

Sheet 11

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Dec. 31, 2014	Transferred to 2015 Budget Appropriations			Received			Balance Dec. 31, 2015
		Budget	Appropriations By 40a:4-87					
DRUNK DRIVING ENFORCEMENT					8,387.40			8,387.40
RECYCLING TONNAGE GRANT	19,350.74	19,350.74						-
CLEAN COMMUNITIES	15,247.03	15,247.03			18,535.18			18,535.18
EMERGENCY MANAGEMENT ASSISTANCE	-	-			5,000.00			5,000.00
BODY ARMOR	2,777.49	2,777.49			1,000.00			1,000.00
ALCOHOL EDUCATION REHAB	590.88	590.88			176.80			176.80
NJDMV	1,450.00	1,450.00			350.00			350.00
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	39,416.14	39,416.14	-	-	33,449.38	-	-	33,449.38

*LOCAL DISTRICT SCHOOL TAX

		DEBIT	CREDIT
Balance December 31, 2014		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85001- 00	xxxxxxxxxx	42,306.00
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85002- 00	xxxxxxxxxx	
Levy School Year July 1, 2015 - June 30, 2016		xxxxxxxxxx	
Levy Calendar Year		xxxxxxxxxx	19,333,721.00
Paid		19,291,516.00	
Balance December 31, 2015		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85003- 00	84,511.00	xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85004- 00		xxxxxxxxxx
*Not Including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools		19,376,027.00	19,376,027.00

Must Include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		DEBIT	CREDIT
Balance December 31, 2014	85045- 00	xxxxxxxxxx	
2015 Levy:	81105- 00	xxxxxxxxxx	
Interest Earned		xxxxxxxxxx	
Expenditures			xxxxxxxxxx
Balance December 31, 2015	85046- 00		xxxxxxxxxx
		-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		DEBIT	CREDIT
Balance December 31, 2014		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		xxxxxxxxxx	
Paid			
Balance December 31, 2015		xxxxxxxxxx	xxxxxxxxxx
School Tax Payable #	85033- 00		xxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85034- 00		xxxxxxxxxx
		-	-

Must Include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

		DEBIT	CREDIT
Balance Dec 31, 2014		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		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

COUNTY TAXES PAYABLE

		DEBIT	CREDIT
Balance December 31, 2014		xxxxxxxxxx	xxxxxxxxx
County Taxes	80003- 01	xxxxxxxxxx	
Due County for Added and Omitted Taxes	80003- 02	xxxxxxxxxx	
Levy:		xxxxxxxxxx	xxxxxxxxx
General County	80003- 03	xxxxxxxxxx	4,154,615.82
County Library	80003- 04	xxxxxxxxxx	
County Health		xxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxx	43,725.60
Due County for Added and Omitted Taxes	80003- 05	xxxxxxxxxx	8,894.03
Paid		4,206,148.70	xxxxxxxxx
Balance December 31, 2015		xxxxxxxxxx	xxxxxxxxx
County Taxes			xxxxxxxxx
Due County for Added and Omitted Taxes		1,086.75	xxxxxxxxx
		4,207,235.45	4,207,235.45

SPECIAL DISTRICT TAXES

			DEBIT	CREDIT
Balance December 31, 2014		80003 - 06	xxxxxxxxxx	
Levy: (List Each Type of District Tax Separately - see Footnote)			xxxxxxxxxx	xxxxxxxxx
Fire -	81108 - 00		xxxxxxxxxx	xxxxxxxxx
Sewer -	81111 - 00		xxxxxxxxxx	xxxxxxxxx
Water -	81112 - 00		xxxxxxxxxx	xxxxxxxxx
Garbage -	81109 - 00		xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
			xxxxxxxxxx	xxxxxxxxx
Total Levy		80003 - 07	xxxxxxxxxx	-
Paid		80003 - 08		xxxxxxxxx
Balance December 31, 2015		80003 - 09	-	xxxxxxxxx
			-	-

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 December 31, 2014	80004 - 01	xxxxxxxxxx	
State Library Aid Received	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 December 31, 2014	80004 - 03	xxxxxxxxxx	xxxxxxxxxx
State Library Aid Received	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 December 31, 2014	80004 - 05	xxxxxxxxxx	
State Library Aid Received	80004 - 06	xxxxxxxxxx	xxxxxxxxxx
Expended	80004 - 13		xxxxxxxxxx
Balance December 31, 2015	80004 - 14		
		-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance December 31, 2014	80004 - 07	xxxxxxxxxx	
State Library Aid Received	80004 - 08	xxxxxxxxxx	xxxxxxxxxx
Expended	80004 - 15		xxxxxxxxxx
Balance December 31, 2015	80004 - 16		
		-	-

STATEMENT OF GENERAL BUDGET REVENUES 2015

Source		Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated	80101-	1,031,318.00	1,031,318.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
Adopted Budget		9,516,386.14	9,725,716.57	209,330.43
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
				-
				-
Total Miscellaneous Revenue Anticipated	80103-	9,516,386.14	9,725,716.57	209,330.43
Receipts from Delinquent Taxes	80104-	570,000.00	559,371.91	(10,628.09)
				-
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	9,331,834.00	xxxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxxx	xxxxxxxxx
(c) Library Tax		590,542.00		
Total Amount to be Raised by Taxation	80107-	9,922,376.00	10,236,996.84	314,620.84
		21,040,080.14	21,553,403.32	513,323.18

ALLOCATION OF CURRENT TAX COLLECTIONS

		DEBIT	CREDIT
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108 - 00	xxxxxxxxxx	32,941,953.29
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxx
Local District School Tax	80109 - 00	19,333,721.00	xxxxxxxxx
Regional School Tax	80119 - 00		xxxxxxxxx
Regional High School Tax	80110 - 00		xxxxxxxxx
County Tax	80111 - 00	4,198,341.42	xxxxxxxxx
Due County for Added and Omitted Taxes	80112 - 00	8,894.03	xxxxxxxxx
Special District Taxes	80113 - 00		xxxxxxxxx
Municipal Open Space Tax	80120 - 00		xxxxxxxxx
Reserve for Uncollected Taxes	80114 - 00	xxxxxxxxxx	836,000.00
Deficit in Required Collection of Current Taxes (or)	80115 - 00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116 - 00	10,236,996.84	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117 - 00		xxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118 - 00	xxxxxxxxxx	
		33,777,953.29	33,777,953.29

*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 REVENUES 2015
(Continued)

Miscellaneous Revenues Anticipated: Added By N.J.S. 40 A:4-87

Source		Budget	Realized	Excess or Deficit
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total (Sheet 17)		-	-	-

I hearby certify that the above list of chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A 40A:4-87 and matching funds have been provided if applicabl funds have been provided if applicable.

CFO Signature:________________________

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted		80012-01	21,040,080.14
2015 Budget - Added by N.J.S. 40A:4-87		80012-02	
Appropriated for 2015 (Budget Statement Item 9)		80012-03	21,040,080.14
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)		80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	21,040,080.14
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	21,040,080.14
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	18,912,532.24	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	836,000.00	
Reserved	80012-10	1,286,389.16	
Total Expenditures		80012-11	21,034,921.40
Unexpended Balances Canceled (see footnote)			5,158.74

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)			
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:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues anticipated	80013 - 01	XXXXXXXX	209,330.43
Delinquent Tax Collections	80013 - 02	XXXXXXXX	-
		XXXXXXXX	
Required Collection of Current Taxes	80013 - 03	XXXXXXXX	314,620.84
Unexpended Balances of 2015 Budget Appropriations	80013 - 04	XXXXXXXX	5,158.74
Miscellaneous Revenues Not Anticipated	81113 -	XXXXXXXX	129,370.73
Miscellaneous Revenues Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114 -	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120 -	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves	80013 - 05	XXXXXXXX	662,664.37
Prior Years Interfunds Returned in 2015	80013 - 06	XXXXXXXX	
Accounts Payable Canceled		XXXXXXXX	1,621.58
Suspense		XXXXXXXX	20,795.30
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2015	80013 - 07	-	XXXXXXXX
Balance December 31, 2015	80013 - 08	XXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013 - 09		XXXXXXXX
Delinquent Tax Collections	80013 - 10	10,628.09	XXXXXXXX
			XXXXXXXX
Required Collections of Current Taxes	80013 - 11		XXXXXXXX
Interfund Advances Originating in 2015	80013 - 12	720,277.50	XXXXXXXX
Refund Prior Year Revenue		2,916.23	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013 - 13	XXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013 - 14	609,740.17	XXXXXXXX
		1,343,561.99	1,343,561.99

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

SOURCE	Amount Realized
DONATIONS	2,350.00
BCUA	4,582.69
POLL RENTAL	200.00
POLICE OUTSIDE DETAIL	50,950.00
PISTOL RANGE RENT	400.00
OFFSETS NOT APPLIED	25,665.50
MISC	4,659.25
BOE WILLIS FIELD	3,000.00
HOTEL TAX	27,646.29
FLU SHOTS	4,030.00
BANK REFUNDS	240.00
HOUSING INSPECTION	5,647.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	129,370.73

SURPLUS - CURRENT FUND
YEAR 2015

		Debit	Credit
1. Balance July 1, 2015	80014 - 01	XXXXXXXX	3,340,456.98
2.		XXXXXXXX	
3. Excess Resulting from TY 2015 Operations	80014 - 02	XXXXXXXX	609,740.17
4. Amount Appropriated in the TY 2015 Budget - Cash	80014 - 03	1,031,318.00	XXXXXXXX
5. Amount Appropriated in TY 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014 - 04		XXXXXXXX
6.			XXXXXXXX
7. Balance December 31, 2015	80014 - 05	2,918,879.15	XXXXXXXX
		3,950,197.15	3,950,197.15

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

Cash		80014 - 06	5,360,063.67
Investments		80014 - 07	
Sub Total			5,360,063.67
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014 - 08	2,607,378.95
Cash Surplus		80014 - 09	2,752,684.72
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	71,292.00	
Deferred Charges #	80014 - 12	18,000.00	
Cash Deficit #	80014 - 13		
GRANTS RECEIVABLE		76,902.43	
Total Other Assets		80014 - 14	166,194.43
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS		80014 - 15	2,918,879.15

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
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 ect.), N.J.S. 40A:4-55 (Flood Damage, ect.), N.J.S. 40A:4-55.1 (Roads and Bridges, ect.) and N.J.S. 40A:4-55.13 (Public Exigencies, ect.) 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	$ 33,460,412.95
or			
(Abstract of Ratables)		82113-00	
2. Amount of Levy Special District Taxes		82102-00	
3.Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.		82104-00	$ 61,640.34
5a. Subtotal 2015 Levy	$ 33,522,053.29		
5b. Reductions due to tax appeals**	$		
5c. Total 2015 Tax Levy		82106-00	$ 33,522,053.29
6. Transferred to Tax Title Liens		82107-00	$ 12,208.88
7. Transferred to Foreclosed Property		82108-00	
8. Remitted, Abated or Canceled		82109-00	$ 53,786.76
9. Discount Allowed		82110-00	

10. Collected in Cash: In 2015	82121-00	$ 69,503.31	
In 2015 *	82122-00	$ 32,819,949.98	
R.E.A.P. Revenue			
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00	$ 52,500.00	
Total To Line 14	82111-00	$ 32,941,953.29	
11. Total Credits			$ 33,007,948.93
12. Amount Outstanding December 31, 2015		82120-00	$ 514,104.36

13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5)is 98.27%
82112-00

Note: If Municipality conducted Accelerated Tax Sale or Tax Levy Sale Check here ___ & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	$ 32,941,953.29
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	$ 32,941,953.29

Note A: In showing the above percentage the following should be noted: Where Item 5 shows $1,5000,000.00, and Item 10 shows $1,049,977.50, the percentage represented by the cash collections would be $1,049,977.50 / $1,500,000.00 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.

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 July 1, 2015	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	67,292.00	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	11,500.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	39,750.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,250.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6. Veterans Deductions Disallowed By Tax Collector	1,750.00	
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	-
8. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes	XXXXXXXX	
9. Received in Cash from State	XXXXXXXX	50,250.00
10.		
11.		
12. Balance December 31, 2015	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	71,292.00
Due To State of New Jersey	-	XXXXXXXX
	121,542.00	121,542.00

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

2015 Senior Citizens and Veterans Deductions Allowed

Line 2	11,500.00
Line 3	39,750.00
Line 4 & 5	1,250.00
Sub - Total	52,500.00
Less: Line 6 & 7	-
To Item 10, Sheet 22	52,500.00

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

		Debit	Credit
Balance December 31, 2014		XXXXXXXX	178,563.06
Taxes Pending Appeals	178,563.06	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXX	XXXXXXXX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXX	
BUDGET APPROPRATION			50,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		110,324.27	XXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXX
Balance December 31, 2015		118,238.79	XXXXXXXX
Taxes Pending Appeals *	118,238.79	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXX	XXXXXXXX
		228,563.06	228,563.06

* Includes State Tax Court and County Board of Taxation

Appeals Not Adjusted by December 31, 2015

Signature of Tax Collector

995 — License #

2/4/16 — Date

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item12) $ _____

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 _____% (item 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			849,122.30	XXXXXXXX
A. Taxes	83102 - 00	771,444.56	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83103 - 00	77,677.74	XXXXXXXX	XXXXXXXX
2. Canceled:			XXXXXXXX	XXXXXXXX
A. Taxes	83105 - 00		XXXXXXXX	212,072.65
B. Tax Title Liens	83106 - 00		XXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXX	XXXXXXXX
A. Taxes	83108 - 00		XXXXXXXX	
B. Tax Title Liens	83109 - 00		XXXXXXXX	
4. Added Taxes	83110 - 00		-	XXXXXXXX
5. Added Tax Title Liens	83111 - 00			XXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXX	XXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104 - 00		XXXXXXXX	(1)
B. Tax Title Liens - Transfers from Taxes	83107 - 00		(1)	XXXXXXXX
7. Balance Before Cash Payments			XXXXXXXX	637,049.65
8. Totals			849,122.30	849,122.30
9. Balance Brought Down			637,049.65	XXXXXXXX
10. Collected:			XXXXXXXX	559,371.91
A. Taxes	83116 - 00	559,371.91	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83117 - 00		XXXXXXXX	XXXXXXXX
11. Interest and Costs - 2015 Tax Sale	83118 - 00			XXXXXXXX
12. 2015 Taxes Transferred to Liens	83119 - 00		12,208.88	XXXXXXXX
13. 2015 Taxes	83123 - 00		514,104.36	XXXXXXXX
14. Balance December 31, 2015			XXXXXXXX	603,990.98
A. Taxes	83121 - 00	514,104.36	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83122 - 00	89,886.62	XXXXXXXX	XXXXXXXX
15. Totals			1,163,362.89	1,163,362.89

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No.10 divided by Item No. 9 is **87.81%**

17. Item No. 14 multiplied by percentage shown above is **$ 530,364.48** 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	81,180.00	XXXXXXXX
2. Foreclosed or Deeded in 2015		XXXXXXXX	XXXXXXXX
3. Tax Title Liens	84103 - 00		XXXXXXXX
4. Taxes Receivable	84104 - 00		XXXXXXXX
5A.	84102 - 00		XXXXXXXX
5B.	84105 - 00	XXXXXXXX	
6. Adjustment to Assessed Valuation	84106 - 00		XXXXXXXX
7. Adjustment to Assessed Valuation	84107 - 00	XXXXXXXX	
8. Sales		XXXXXXXX	XXXXXXXX
9. Cash *	84109 - 00	XXXXXXXX	
10. Contract	84110 - 00	XXXXXXXX	
11. Mortgage	84111 - 00	XXXXXXXX	
12. Loss on Sales	84112 - 00	XXXXXXXX	
13. Gain on Sales	84113 - 00		XXXXXXXX
14. Balance December 31, 2015	84114 - 00	XXXXXXXX	81,180.00
		81,180.00	81,180.00

CONTRACT SALES

		Debit	Credit
15 Balance January 1, 2015	84115 - 00		XXXXXXXX
16. 2015 Sales from Foreclosed Property	84116 - 00		XXXXXXXX
17. Collected *	84117 - 00	XXXXXXXX	
18.	84118 - 00	XXXXXXXX	
14. Balance December 31, 2015	84119 - 00	XXXXXXXX	-
		-	-

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2015	84120 - 00		XXXXXXXX
21. 2015 Sales from Foreclosed Property	84121 - 00		XXXXXXXX
22. Collected *	84122 - 00	XXXXXXXX	
23.	84123 - 00	XXXXXXXX	
24. Balance December 31, 2015	84124 - 00	XXXXXXXX	-
		-	-

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.)

	Caused By	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.					
					$ -
4.					$ -
5.					$ -
6.					$ -
7.					$ -
8.					$ -
9.					$ -
10.					$ -
11.					$ -

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

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

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of 2016
1.					
2.					
3.					
4.					

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

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	
7/2011	REASSESSMENT OF REAL PROPERTY	90,000.00	18,000.00	36,000.00	18,000.00		18,000.00
			-				-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
			-		-		-
	Totals	90,000.00	18,000.00	36,000.00	18,000.00	-	18,000.00
				80025 - 00	80026 - 00		

she et 29

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 December 31, 2015" must be entered here and then raised in the 2016 budget.**

N.J.S. 40A:4-55.1,ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S. 40A:4-55.1,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	
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
			-				-
Totals		-	-	-	-	-	-
				80027 - 00	80028 - 00		

she et 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 June 30, 2015" must be entered here and then raised in the SFY 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	XXXXXXXX	11,046,000.00	
Issued	80033 - 02	XXXXXXXX		
Paid	80033 - 03	1,080,000.00	XXXXXXXX	
Refunded				
Outstanding, December 31, 2015	80033 - 04	9,966,000.00	XXXXXXXX	
		11,046,000.00	11,046,000.00	
2016 Bond Maturities - General Capital Bonds			80033 - 05	$ 1,100,000.00
2016 Interest on Bonds *		80033 - 06	$ 425,553.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2015	80033 - 07	XXXXXXXX		
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09		XXXXXXXX	
Outstanding, December 31, 2015	80033 - 10	-	XXXXXXXX	
		-	-	
2016 Bond Maturities - Assessment Bonds			80033 - 11	
2016 Interest on Bonds *		80033 - 12		
Total "Interest on Bonds - Debt Service " (*Items)				$ 425,553.00

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	0.00	0.00		

80033 - 14 80033 - 15

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

NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE TRUST LOANS

		Debit	Credit	2016 Debt Service
Outstanding July 1, 2015	80033 - 01	XXXXXXXX	357,790.00	
Issued	80033 - 02	XXXXXXXX		
Paid	80033 - 03	55,450.57	XXXXXXXX	
Outstanding, December 31, 2015	80033 - 04	302,339.43	XXXXXXXX	
		357,790.00	357,790.00	
2016 Loan Maturities - Infrastructure Trust Loans			80033 - 05	$ 54,489.00
2016 Interest on Loans *		80033 - 06	$ 9,150.00	
UNDERGROUND STORAGE TANK LOAN				
Outstanding January 1, 2015	80033 - 07	XXXXXXXX		
Issued	80033 - 08	XXXXXXXX		
Paid	80033 - 09		XXXXXXXX	
Loan Adjustment				
Outstanding, December 31, 2015	80033 - 10	-	XXXXXXXX	
		-	-	
2016 Loan Maturities - Underground Storage Tank Loans			80033 - 11	
2016 Interest on Underground Storage Tanks Loans *		80033 - 12	-	
Total "Interest on Loans - Debt Service " (*Items)				$ 9,150.00

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	0.00	0.00		

80033 - 14 80033 - 15

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	XXXXXXXX		
Paid	80034 - 02		XXXXXXXX	
Outstanding, December 31, 2015	80034 - 03	-	XXXXXXXX	
		-	-	
2016 Bond Maturities - Term Bonds	80034 - 04			
2016 Interest on Bonds *	80034 - 05			

TYPE 1 SCHOOL SERIAL BOND

Outstanding January 1, 2015	80034 - 06	XXXXXXXX		
Issued	80034 - 07	XXXXXXXX		
Paid	80034 - 08		XXXXXXXX	
Outstanding, December 31, 2015	80034 - 09	-	XXXXXXXX	
		-	-	
2016 Interest on Bonds *	80034 - 10			
2016 Bond Maturities - Serial Bonds	80034 - 11			
Total "Interest on Bonds - Type 1 School Debt Service" (*Items)	80034 - 12			$ -

LIST OF BONDS ISSUED DURING 2015

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

2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding December 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 Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Ord. 2108: Synthetic Turf, Willis Field	500,000.00	Dec. 10, 2010	424,000.00	6/30/2016	0.750%	26,000.00	3,180.00	6/30/2016
2. Ord. 2116: Acquisition of a Pump Ladder	400,000.00	Dec. 10, 2010	256,115.00	6/30/2016	0.750%	12,295.00	1,920.86	6/30/2016
3. Ord. 2207 Various Capital Improvements	477,850.00	7/1/2015	477,850.00	6/30/2016	0.75%		3,583.88	6/30/2016
4. Ord. 2222 Sewer Improvements-Hoyt and Edgew	161,500.00	7/1/2015	161,500.00	6/30/2016	0.75%		1,211.25	6/30/2016
5. Ord. 2265 Various Capital improvements	689,700.00	7/1/2015	689,700.00	6/30/2016	0.75%		5,172.75	6/30/2016
6.							-	
7.							-	
8.							-	
9.							-	
10.							-	
11.							-	
12.							-	
13.							-	
14.							-	
15.							-	
16.							-	
Totals	2,229,050.00		2,009,165.00			38,295.00	15,068.74	

Sheet 33

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

80051 - 01 80051 - 02

Memo: Type 1 School Notes should be separately listed and totaled.

* Original Date of Issue" refers to the date when the first money was borrowed for a particular Improvement, not the renewal date of subsequent notes which were Issued.
All notes with an original date of Issue of 2015 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 Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Totals	-		-			-	-	

She et 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 SFY 2003 or prior must be appropriated in full in the SFY 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 IMPROVEMENT AUTHORIZATIONS (GENERAL 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
Ord. 1888: Addition to Shaler Academy	70,117.00					70,117.00	
Ord. 1917/1927: Various Improvements	46,451.88					46,451.88	
Ord. 1944/2059: Imps. To Ridgefield Library	45,771.63					45,771.63	
Ord. 1952: Various Road Improvements		43,709.00					43,709.00
Ord. 2005/2012: Various Public Improvements	58,051.58			10,906.94		47,144.64	
Ord. 2188: Acquisition of a compacting garbage truck	18,655.00				(18,655.00)		
Ord. 2191: Upgrades to Tennis Courts at Veteran's Memorial Park	2,600.00				(2,600.00)		
Ord. 2207: Various Public Improvements		104,418.94		80,354.44	(3,986.53)		20,077.97
Ord. 2210: Design of ADA compliance requirements at intersections along Bergen County roads	49,945.60					49,945.60	
Ord. 2219: Banta Place Improvements	97,776.06				(97,776.06)		
Ord. 2232: Grandstand Bleacher Replacement Project at Veteran's Field	1,845.00				(1,845.00)		
Ord. 2235: Elm Avenue Improvements, Sec. 2		160,641.90					160,641.90
Ord. 2251: Interior Improvements to the Community Center	71,645.35			60,643.28		11,002.07	
Ord. 2255: Bleacher Installation and Concrete Footings	13,050.00				(13,050.00)		

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	Cancelled	Balance - December 31, 2015	
	Funded	Unfunded				Funded	Unfunded
Ord. 2257: Hillside Street Improvements	100,000.00			100,000.00			
Ord. 2259: Asphalt Overlay on Portions of 12							
Borough Streets	2,970.00			2,970.00			
Ord. 2260: Nature Center Fence Improvements	88,000.00					88,000.00	
Ord. 2265: Various Capital Improvements	1,294.19	689,700.00		48,864.19			642,130.00
Ord. 2264: Community Center Kitchen Improvements	110,000.00			104,406.78		5,593.22	
Ord. 2275 Lloyd and Hillside Street Improvements			76,180.00	48,782.50		27,397.50	
Ord. 2277 Design Services Roof-Community Center			41,000.00	41,000.00			
Ord. 2283 Roof and Fire Protection System Comm Center			650,000.00	125,763.33			524,236.67
Ord. 2285 1nature Center Fence			144,500.00			144,500.00	
Ord. 2287 Abbott Ave Improvements Sec 3			175,000.00		3,575.00	171,425.00	
Total 70000 -	778,173.29	998,469.84	1,086,680.00	623,691.46	(134,337.59)	707,348.54	1,390,795.54

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	xxxxxxxxxx	206,128.00
Received from 2015 Budget Appropriation *	80031 -02	xxxxxxxxxx	50,000.00
		xxxxxxxxxx	
		xxxxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031 -03	xxxxxxxxxx	
Canceled Reserve			25,000.00
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxx	
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
			xxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031 -04	171,750.00	xxxxxxxxxx
			xxxxxxxxxx
Balance December 31, 2015	80031 -05	109,378.00	xxxxxxxxxx
		281,128.00	281,128.00

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

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

* 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	* Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
Ord. 2275 Lloyd and Hillside Street Improvemer	76,180.00		76,180.00	76,180.00
Ord. 2277 Design Services Roof-Community Ce	41,000.00		41,000.00	41,000.00
Ord. 2283 Roof and Fire Protection System Cor	650,000.00	617,500.00	32,500.00	32,500.00
Ord. 2285 1nature Center Fence	144,500.00		144,500.00	144,500.00
Ord. 2287 Abbott Ave Improvements Sec 3	175,000.00		175,000.00	175,000.00
Ord. 2265: Various Capital Improvements				
Total 80032 -00	1,086,680.00	617,500.00	469,180.00	469,180.00

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.

Grants Receivable	297,430.00
Capital Improvement Fund	171,750.00
	469,180.00

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

2015

		Debit	Credit
Balance - January 1, 2015	80029 -01	XXXXXXXX	2,629.32
Cancellation of Funded Ordinances		XXXXXXXX	36,150.00
Close out of Refunding Escrow		XXXXXXXX	
Premium on Sale of Notes			
Cancellation of Grants Receivable			
Appropriated to Finance Improvement Authorizations	80029 -02	-	XXXXXXXX
Appropriated to 2015 Budget Revenue	80029 -03	2,629.32	XXXXXXXX
Balance - December 31, 2015	80029 -04	36,150.00	XXXXXXXX
		38,779.32	38,779.32

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268. P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2015 $ _____

2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A) $ _____

3. Amount of Bonds Issued Under Item 1 Maturing in 2016 $ _____

4. Amount of Interest on Bonds with a Covenant - 2016 Requirement $ _____

5. Total of 3 and 4 - Gross Appropriation $ _____

6. Less Amount of Special Trust Fund to be Used $ _____

7. Net Appropriation Required $ _____

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

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

MUNICIPALITIES ONLY
IMPORTANT ! !

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

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

A.

1.Total Tax Levy for the Year 2015 was		$ 33,522,053.29
2. Amount of Item 1 Collected in 2015 (*)	$ 32,941,953.29	
3. Seventy (70) percent of Item 1		$ 23,465,437.30

(*) 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 YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2015 ?

Answer YES or NO YES If answer is "NO" give details

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

C. Does the appropriation required to be included in the 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 - 2015			$ NONE
2. 4% of 2015 Tax Levy for all purposes: Levy --		=	$ -
3. Cash Deficit - 2015			$
4. 4% of 2015 Tax Levy for all purposes: Levy --		=	$ -

E.

Unpaid	2015	2014	Total
1. State Taxes			$ -
2. County Taxes		$ 1,086.75	$ 1,086.75
3. Amount due Special Districts			$ -
4. Amounts due School Districts for Local School Tax		$ 84,511.00	$ 84,511.00

SHEETS 40 to 68, INCLUSIVE , PERTAIN TO

UTILITIES ONLY

Note:

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

Bonds and Notes Authorized but not Issued must be disclosed in this Utility Capital Section in the ssame 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	
Operating			
Cash			
Due From East Orange Water Comm.			
Consumer Accounts Receivable			
Encumbrances			
Accrued Interest on Bonds			
Appropriation Reserves			
			"C"
Reserve for Receivables			
Fund Balance			
Capital			
Estimated Proceeds of Bonds and Notes			
Bonds and Notes Authorized But Not Issued			
Cash			
Fixed Capital			
Fixed Capital Authorized and Uncompleted			
Due to General Capital Fund			
Improvement Authorizations-Funded			
Improvement Authorizations-Unfunded			
Capital Improvement Fund			
Serial Bonds			
Reserve for Amortization			
Deferred Reserve for Amortization			
Fund Balance			

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

Bonds and Notes Authorized but not Issued must be disclosed in this Utility Capital Section in the ssame 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

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

POST CLOSING TRIAL BALANCE -
UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2015

Title of Accounts	Debit	Credit

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Jun 30, 2015	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
								-
								-
								-
	-	-	-	-	-	-	-	-

* Show as red figure

She et 43

STATEMENT OF WATER UTILITY BUDGET - 2015

BUDGET REVENUES

Source		Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated	91301-			0.00
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			
Rents	91303-			0.00
Fire Hydrant Service	91304-			
Miscellaneous	91305-			
				0.00
Water Bulk-Cedar Grove				0.00
				0.00
				0.00
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
				-
Subtotal		-	-	-
Deficit (General Budget)**	91306-			-
	91307-	-	-	-

**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:		xxxxxxxxx
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
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:

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2015 Appropriation Reserves Canceled*		
Total Revenue Realized		-
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	-	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget) **		
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 "2015 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 2010 for an Anticipated Deficit in the Water Utility for 2015:

2015 Appropriation Reserves Cancelled in 2015		
Less: Anticipated Deficit in 2015 Budget - Amount Received and Due from Curr4ent Fund - If none, enter "None4"		
* Excess (Revenue Realized)		-

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

RESULTS OF 2015 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXX	-
Unexpended Balances of Appropriations	XXXXXXXX	
Miscellaneous Revenues Not Anticipated	XXXXXXXX	
Unexpended Balances of 2015 Appropriation Reserves*	XXXXXXXX	-
Liability Canceled		
Deficit in Anticipated Revenue		XXXXXXXX
Refunds		
Operating Deficit - to Trial Balance	XXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2	-	-

OPERATING SURPLUS - WATER UTILITY

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

ANALYSIS OF BALANCE DECEMBER 31, 2015
(FROM WATER 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 2015 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

Balance June 30, 2015		
Increased by:		
Water Rents Levied		
Decreased by:		
Collections	$ -	
Overpayments applied		
Transfer to Water Liens		
Other		
		$ -
Balance December 31, 2015		$ -

SCHEDULE OF WATER UTILITY LIENS

Balance June 30, 2015		
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)

	Caused By	Amount Jun 30, 2015 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.					$ -
4.					$ -
5.					$ -
6.					$ -
7.					$ -
8.					$ -
9.					$ -
10.					$ -

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

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

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2015 Debt Service
Outstanding July 1, 2015	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXX	
	-	-	
2015 Bond Maturities - Assessment Bonds			
2015 Interest on Bonds *			
WATER UTILITY CAPITAL BONDS			
Outstanding July 1, 2015	XXXXXXXX		
Issued	XXXXXXXX		
Paid		XXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXX	
	-	-	
2015 Bond Maturities - Capital Bonds			
2015 Interest on Bonds *			

INTEREST ON BONDS - WATER UTILITY BUDGET

2015 Interest on Bonds *		
Less: Interest Accrued to 6/30/15 (Trial Balance)		
Subtotal	-	
Add: Interest to be Accrued as of 12/31/2015		
Required Appropriation 2015		-

LIST OF BONDS ISSUED DURING 2015

Purpose	2015 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	2015 Budget Requirement		
						For Principal	For Interest **	
1.							-	
2.							-	
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.			-				-	

She et 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 2009 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
2015 Interst on Notes	$ -
Less: Interest Accrued to 6/30/15 (Trial Balance)	
Subtotal	
Add: Interest to be Accrued as of 12/31/2015	
Required Appropriation - 2015	$ -

(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	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.	-		-			-	-	

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 Jun 30, 2009 or prior must be appropriated in full in the 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

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

She et 52

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - July 1, 2015	xxxxxxxxxx	
Received from TY 2015 Budget Appropriation*	xxxxxxxxxx	
	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
		xxxxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxxxx
		xxxxxxxxxx
Balance - December 31, 2015	-	xxxxxxxxxx
	-	-

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
	-	-	-	-

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2015

	Debit	Credit
Balance - July 1, 2015	XXXXXXXX	
Premium on Sale of Bonds	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
ppropriated to TY 2015 Budget Revenue		XXXXXXXX
Balance - December 31, 2015	-	XXXXXXXX
	$ -	$ -

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

POST CLOSING
TRIAL BALANCE - SWIM POOL. 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	
OPERATING FUND			
CASH	4,236.16		
PETTY CASH	200.00		
DUE FROM CURRENT FUND			
DUE FROM SWIM POOL CAPITAL FUND	13,630.00		
OPERATING DEFICIT	10,333.37		
APPROPRIATION RESERVES		3,911.69	
RESERVE FOR ENCUMBRANCES		5,134.84	
		9,046.53	"C"
FUND BALANCE		19,353.00	
	28,399.53	28,399.53	
CAPITAL FUND			
CASH	1,136.00		
FIXED CAPITAL	1,820,236.00		
FIXED CAPITAL AUTHORIZED AND UNCOMPLETED	1,342.00		
DUE TO SWIM POOL OPERATING FUND		13,630.00	
IMPROVEMENT AUTHORIZATION-FUNDED		1,342.00	
RESERVE FOR CAPITAL OUTLAY		21,355.00	
DEFERRED RESERVE FOR AMORTIZATION		1,342.00	
RESERVE FOR AMORTIZATION		1,783,236.00	
FUND BALANCE		1,809.00	
ESTIMATED PROCEEDS OF BONDS AND NOTES	37,000.00		
BONDS AND NOTE AUTHORIZED BUT NOT ISSUED		37,000.00	
	1,859,714.00	1,859,714.00	

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

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

POST CLOSING

TRIAL BALANCE - ..... 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

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

POST CLOSING TRIAL BALANCE - UTILITY ASSESSMENT TRUST FUNDS

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

AS AT DECEMBER 31, 2015

Title of Accounts	Debit	Credit

(DO NOT CROWD - ADD ADDITIONAL SHEETS)

ANALYSIS OF _____ UTILITY ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Jan. 1, 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
								-
								-
								-
	-	-	-	-	-	-	-	-

* Show as red figure

She et 57

STATEMENT OF _SWIM POOL_ UTILITY BUDGET - 2015

BUDGET REVENUES

Source		Budget	Realized in Cash	Excess or (Deficit)
Operating Surplus Anticipated_____	01			$ -
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____	02			$ -
MEMBERSHIP		181,000.00	172,030.00	$ (8,970.00)
MISCELANEOUS		50,000.00	48,418.60	$ (1,581.40)
				$ -
				$ -
				$ -
				$ -
				$ -
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxx
Subtotal		231,000.00	220,448.60	(10,551.40)
Deficit (General Budget)** _____	06	62,500.00	62,500.00	$ -
_____	07	$ 293,500.00	$ 282,948.60	$ (10,551.40)

**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:		xxxxxxxxx
Adopted Budget		293,500.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		293,500.00
Add: Overexpenditures (See Footnote)		0.00
Total Appropriations and Overexpenditures		293,500.00
Deduct Expenditures:		
Paid or Charged	289,588.31	
Reserved	3,911.69	
Surplus (General Budget) **		
Total Expenditures		293,500.00
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
_SWIM POOL__ UTILITY

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

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	220,448.60	
Miscellaneous Revenue Not Anticipated	20.00	
December 31, 2013 Appropriation Reserves Canceled	198.03	
Total Revenue Realized		220,666.63
Expenditures:	XXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	
Paid or Charged	289,588.31	
Reserved	3,911.69	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue	-	
Overexpenditure of Appropriation Reserves		
Total Expenditures	293,500.00	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		293,500.00
Excess		-
Budget Appropriation - Surplus (General Budget) **		
Balance of "Results of 2015 Operation" Remainder = ("Excess in Operations" - Sheet 46)	-	
Deficit		72,833.37
Anticipated Revenue - Deficit (General Budget) **	62,500.00	
Balance of "Results of 2015 Operation" Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)	(10,333.37)	

SECTION 2:

The following Item of December 31, 2011 Appropriation Reserves Canceled in 2015 Is Due to the Current Fun EXTENT OF the amount Received and Due from the General Budget of 2012 for an Anticipated Deficit in the _SWIM POOL_ Utility for 2012:

December 31, 2015 Appropriation Reserves Cancelled in 2015	198.03	
Less: Anticipated Deficit in June 30, 2015 Budget - Amount Received and Due from Curr4ent Fund - If none, enter "None"		
* Excess (Revenue Realized)		198.03

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

RESULTS OF 2015 OPERATIONS - __SWIM POOL_ UTILITY

	Debit	Credit
Excess of anticipated Revenues	XXXXXXXX	(10,551.40)
Unexpended Balances of Appropriations	XXXXXXXX	
Miscellaneous Revenues Not Anticipated	XXXXXXXX	20.00
Unexpended Balances of December 31, 2011 Appropriation Reserves	XXXXXXXX	198.03
Refund	-	
Deficit in Anticipated Revenue		XXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXX	10,333.37
Excess in Operations - to Operating Surplus	-	XXXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	-	-

OPERATING SURPLUS - ___SWIM POOL_ UTILITY

	Debit	Credit
Balance December 31, 2014	XXXXXXXX	19,353.00
Excess in Results of 2015 Operations	XXXXXXXX	-
Amount Appropriated in 2015 Budget - Cash	-	XXXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX
Balance December 31, 2015	19,353.00	XXXXXXXX
	19,353.00	19,353.00

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

Cash		4,436.16
Investments		
Interfund Accounts Receivable		13,630.00
Subtotal		18,066.16
Deduct Cash Liabilities Marked with "C" on Trial Balance		9,046.53
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		9,019.63
Other Assets Pledged to Operating Surplus *		
Deferred Charges #	10,333.37	
Operating Deficit #		
Total Other Assets		10,333.37
		19,353.00

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.
* In the case of a "Deficit in Operating Surplus Cash", "other Assets" would be also pledged to cash liabilities.

SCHEDULE OF _____ UTILITY ACCOUNTS RECEIVABLE

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 -
SWIM POOL UTILITY FUND

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

	Caused By	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.	DEFICIT IN OPERATIONS	$ 4,339.25	$ 4,339.25	$ 10,333.37	$ 10,333.37
4.					$ -
5.					$ -
6.					$ -
7.					$ -
8.					$ -
9.					$ -
10.					$ -

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

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

	Date	Purpose	Amount
1.			
2.			
3.			
4.			
5.			

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

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

SWIM POOL__ UTILITY CAPITAL BONDS

Outstanding January 1, 2015	XXXXXXXX		
Issued	XXXXXXXX		
Paid	-	XXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXX	
	-	-	
2015 Bond Maturities - Capital Bonds			
2015 Interest on Bonds *			

INTEREST ON BONDS - ___SWIM POOL__ UTILITY BUDGET

2015 Interest on Bonds *		$ -
Less: Interest Accrued toDecember 31, 2010 (Trial Balance)		
Subtotal	-	0.00
Add: Interest to be Accrued as of 12/31/10		
Required Appropriation 2015		0.00

LIST OF BONDS ISSUED DURING 2015

Purpose	2015 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	2015 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 2009 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - _PARKING_ UTILITY BUDGET	
2015 Interest on Notes	
Less: Interest Accrued to 12/31/15 (Trial Balance)	
Subtotal	$ -
Add: Interest to be Accrued as of 12/31/15	
Required Appropriation - 2015	$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

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	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.	$ -		$ -			$ -	$ -	

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, 2009 or prior must be appropriated in full in the 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF 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
1835-ADA IMPROVEMENTS	1,342.00						1,342.00	
Total 70000 -	1,342.00	-	-	-	-	-	1,342.00	-

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

Shie et 66

__SWIM POOL___ UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance - January 1, 2015	xxxxxxxxxx	
Received from 2015 Budget Appropriation*	xxxxxxxxxx	
	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
		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 TY2015 budget appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

_SWIM POOL__UTILITY FUND
CAPITAL IMPROVEMENT AUTHORIZED IN 2014
AND
DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
	-	-	-	-

__SWIM POOL_ UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR 2015

	Debit	Credit
Balance - January 1, 2015	XXXXXXXX	1,809.00
Premium on Sale of Bonds	XXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX
Appropriated to 2015 Budget Revenue		XXXXXXXX
Balance - December 31, 2015	1,809.00	XXXXXXXX
	$ 1,809.00	$ 1,809.00