

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015**

**(UNAUDITED)**

POPULATION LAST CENSUS	<u>43,070</u>
NET VALUATION TAXABLE 2015	<u>\$3,236,390,561</u>
MUNICODE	<u>1518</u>

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

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

Township \_\_\_\_\_ of Manchester \_\_\_\_\_, County of Ocean \_\_\_\_\_

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature

*Diane Lapp*

Title

Chief Financial Officer

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

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

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

Further, I do hereby certify that I, Diane Lapp *Diane Lapp*, am the Chief Financial Officer, License# N-0488, of the Township of Manchester, County of Ocean and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2015, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2015.

Signature

Title

Address

Phone Number

Fax Number

Email

Chief Financial Officer

1 Colonial Drive Manchester NJ 08759

(732) 657-8121 Extension 3601

(732) 657-1853

dlapp@manchestertwp.com

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

**NOT APPLICABLE**

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

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

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

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

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed: **NONE**

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

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

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

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

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

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

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

Certified by me

this \_\_\_\_\_ day of \_\_\_\_\_, 2016

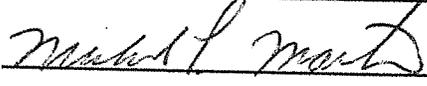
**NOT APPLICABLE**

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

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

Printed Name: Michael P. Martin

Signature: 

Certificate #: 005468

Date: 02/09/2016

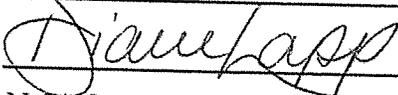
**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER**

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

Municipality: Township of Manchester  
Chief Financial Officer: Diane Lapp  
Signature:   
Certificate #: N-0488  
Date: 02/09/16

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: Township of Manchester  
Chief Financial Officer: Diane Lapp  
Signature: \_\_\_\_\_  
Certificate #: N-0488  
Date: \_\_\_\_\_

21-600823  
Federal ID #  
Township of Manchester  
Municipality  
Ocean  
County

## Report of Federal and State Financial Assistance Expenditure 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 \$	<u>9,192.89</u>	<u>\$ 252,292.82</u>	<u>\$ -</u>

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

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 ( Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/2015. Expenditures are defined in Section 205 of OMB A-133.

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

  
Signature of Chief Financial Officer

02/08/2015  
Date

**IMPORTANT!**  
**READ INSTRUCTIONS**

**INSTRUCTION**                      **NOT APPLICABLE**

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 Township of Manchester County of Ocean during the year 2015 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_  
Title \_\_\_\_\_

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

**NOTE:**

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

**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2015**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-3 5, was in the amount of \$ 3,248,976,987.00

  
SIGNATURE OF TAX ASSESSOR

Township of Manchester  
MUNICIPALITY

Ocean  
COUNTY









# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

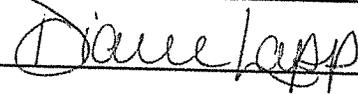
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014.....	(1)	\$	31,640.77
		x	25%
	(2)	\$	7,910.19
Municipal Public Defender Trust Cash Balance December 31, 2015 .....	(3)	\$	40,998.82

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

Amount in excess of the amount expended:  $3 - (1 + 2) =$  ..... \$ 1,447.86

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

Chief Financial Officer:	Diane Lapp
Signature:	
Certificate #:	N-0488
Date:	02/09/2016

## Schedule of Trust Fund Reserves

<u>Purpose</u>	<u>Amount</u> Dec. 31, 2014 per Audit <u>Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> as at Dec. 31, 2015
1. <u>NJ Unemployment Insurance</u>	193,958.78	41,926.62	24,032.82	211,852.58
2. <u>Tax Title Lien Redemption</u>	748,032.52	1,599,654.96	1,653,417.92	694,269.56
3. <u>Performance Bonds</u>	2,217,597.70	308,143.58	659,393.49	1,866,347.79
4. <u>LETA/Drug Enforcement</u>	26,696.13	30,931.44	18,693.99	38,933.58
5. <u>Open Space</u>	589,324.23	324,958.54	377,319.00	536,963.77
6. <u>Manchester Day</u>	4,133.80	69,230.22	64,221.31	9,142.71
7. <u>Public Defender Fees</u>	46,683.32	25,956.27	31,640.77	40,998.82
8. <u>Municipal Drug Alliance</u>	8,148.64	11,028.41	7,336.71	11,840.34
9. <u>Recreation</u>	11,117.49	36,994.81	34,133.97	13,978.33
10. <u>Affordable Housing</u>	964,540.42	122,062.02	56,290.83	1,030,311.61
11. <u>Retirement Pay</u>	863.50	45,000.00	0.00	45,863.50
12. <u>Lakehurst-Manchester BOI</u>	0.00	27,084.09	25,841.50	1,242.59
13. <u>Reserve for Snow Trust</u>	0.00	20,129.41		20,129.41
14. _____				-
15. _____				-
16. _____				-
17. _____				-
18. _____				-
19. _____				-
20. _____				-
21. _____				-
22. _____				-
23. _____				-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
31. _____				-
32. _____				-
33. _____				-
34. _____				-
35. _____				-
<b>Totals:</b>	<b>4,811,096.53</b>	<b>2,663,100.37</b>	<b>2,952,322.31</b>	<b>4,521,874.59</b>





**CASH RECONCILIATION DECEMBER 31, 2015**

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	770,371.86	11,086,238.49	1,383,498.79	10,473,111.56
Trust - Assessment				-
Trust - Dog License	8.00	30,015.96		30,023.96
Trust - Other	148,785.32	4,502,060.95	50,168.11	4,600,678.16
Capital - General		1,301,935.25	264.30	1,301,670.95
ESA-WATER - Operating	116,069.71	618,543.55	3,335.14	731,278.12
ESA-WATER - Capital		2,258,730.39		2,258,730.39
Assessment Trust				-
ESA-SEWER Utility: - Operating	71,795.25	3,322,112.78	1,920.97	3,391,987.06
Capital	166,325.00	2,655,820.78	49.19	2,822,096.59
Assessment Trust				-
WSA-WATER Utility: - Operating	515,746.93	1,817,644.03	1,453.20	2,331,937.76
Capital		596,257.27		596,257.27
Assessment Trust				-
WSA-SEWER Utility: - Operating	484,352.59	406,292.23	1,453.19	889,191.63
Capital		92,304.61		92,304.61
Assessment Trust				-
Public Assistance **				-
Garbage District				-
				-
				-
				-
Public Assistance **		2,649.47		2,649.47
				-
				-
Public Assistance **		1,338.13	1,160.00	178.13
				-
Payroll	677,235.68	153,257.03	709,542.45	120,950.26
Utility Escrow		482,268.46	0.00	482,268.46
				-
				-
<b>Total</b>	<b>2,950,690.34</b>	<b>29,327,469.38</b>	<b>2,152,845.34</b>	<b>30,125,314.38</b>

\* Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

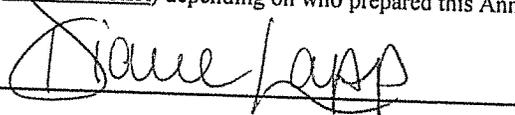
I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2015

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2015

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

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

Signature:



Title:

Chief Financial Officer



## MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance January 1, 2015	2015 Budget Revenue Realized	Received	Cancelled	Transferred From Unappropriated Reserve Balance	Balance Dec. 31, 2015
MUNICIPAL DRUG ALLIANCE						-
SFY12/CY13/CY14	20,160.72	19,720.00	22,588.98			17,291.74
NJ Forestry Grant		5,000.00	5,000.00			-
EOC Renovation						-
SFY2001	18,843.39					18,843.39
SFY2002	27,496.00					27,496.00
Senior Outreach Grant						-
CY15		6,067.19			6,067.19	-
CY15		135,100.00	135,100.00			-
Child Passenger Safety Grant		4,000.00	4,000.00			-
Drunk Driving Enforcement Fund		19,900.00			19,900.00	-
Clean Communities Grant		110,711.33	110,711.33			-
Click it or Ticket Ch159		3,700.00	3,700.00			-
Bulleproof Vest Program CH159		5,471.81				5,471.81
FEMA Hazard Mitigation		516,337.00				516,337.00
Drive Sober or Get Pulled Over Ch159	4,400.00	12,000.00	12,000.00			4,400.00
Cops in Shops Ch159		1,200.00	1,200.00			-
Body Armor Grant Ch159		6,225.20	6,225.20			-
Totals	70,900.11	845,432.53	300,525.51	0.00	25,967.19	589,839.94

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2015	Transferred from 2015			Expended	Cancel	Cancel Prior Encumbrance	Balance Dec. 31, 2015
		Budget Budget	Appropriations By 40A:4-87	Appropriation By 40A:4-87				
Senior Outreach Grant								
CY2015	90,678.64	543,167.19			563,544.29			70,301.54
Municipal Alliance Grant:								
CY13	832.07				832.07			-
CY14	7,528.53				7,528.53			-
CY15		26,188.00			14,840.93			11,347.07
DOT-Colonial Drive North	399.51							399.51
Body Armor Grant	6,899.76			6,225.20	6,538.00			6,586.96
Drive Sober or Get Pulled Over	3,000.00			12,000.00				15,000.00
Transportation Assistance Agreement	4,800.00							4,800.00
NJ Forestry				5,000.00				5,000.00
Clean Communities Grant	30,558.08			110,711.33	89,766.29			51,503.12
Click It or Ticket				3,700.00	3,500.00			200.00
Child Passenger	400.00			4,000.00	725.00			3,675.00
FEMA Hazard Mitigation				567,875.00				567,875.00
Cops In Shops				1,200.00				1,200.00
Drunk Driving Enforcement Fund	1,186.43				2,654.89			18,431.54
Department of Transportation-Colonial Drive	351.19							351.19
Department of Transportation-1st and 2nd Ave	20,505.69							20,505.69
Bulletproof Vest Program	396.57							5,868.38
Totals	167,536.47	1,161,130.19	144,308.34	0.00	689,930.00	0.00	0.00	783,045.00



### \*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	
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 2015		XXXXXXXXXX	43,964,111.00
Paid		43,964,111.00	XXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85004-00	-	XXXXXXXXXX
*Not including Type 1 school debt service, emergency authorizations-schools, transfer to		43,964,111.00	43,964,111.00

#Must include unpaid requisitions.

### MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2015	85045-00	XXXXXXXXXX	-
2015 Levy	85105-00	XXXXXXXXXX	323,639.00
Interest Earned		XXXXXXXXXX	-
Expended		323,639.00	XXXXXXXXXX
Balance December 31, 2015	85046-00	-	XXXXXXXXXX
		323,639.00	323,639.00

**THIS SHEET NOT APPLICABLE**

**REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

<b>THIS SECTION NOT APPLICABLE</b>	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	-
Levy Calendar Year 2015	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85034-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

**REGIONAL HIGH SCHOOL TAX**

<b>THIS SECTION NOT APPLICABLE</b>	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	-
Levy Calendar Year 2015	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85044-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

## COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	68,221.02
			-
2015 Levy:		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	12,762,726.34
County Library	80003-04	XXXXXXXXXX	1,382,047.76
County Health		XXXXXXXXXX	497,371.80
County Open Space Preservation		XXXXXXXXXX	436,973.91
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	81,184.08
			-
Paid		15,147,340.83	XXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXX	XXXXXXXXXX
County Taxes		-	XXXXXXXXXX
Due County for Added & Omitted Taxes		81,184.08	XXXXXXXXXX
		15,228,524.91	15,228,524.91

## SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2015	80003-06	XXXXXXXXXX	
2015 Levy (List Each Type of District Tax Separately - see Footnote)		XXXXXXXXXX	XXXXXXXXXX
Fire -	81108-00	-	XXXXXXXXXX
Sewer -	81111-00	-	XXXXXXXXXX
Water -	81112-00	-	XXXXXXXXXX
Garbage -	81109-00	-	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX
		-	XXXXXXXXXX
Total 2015 Levy	80003-07	XXXXXXXXXX	-
Paid	80003-08	-	XXXXXXXXXX
Balance December 31, 2015	80003-09	-	-
		0.00	0.00

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

## STATE LIBRARY AID

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

<b>SHEET NOT APPLICABLE</b>		Debit	Credit
Balance January 1, 2015	80004-01	xxxxxxxxxxx	
State Library Aid Received in 2015	80004-02	xxxxxxxxxxx	
Expended	80004-09		xxxxxxxxxxx
Balance December 31, 2015	80004-10	-	-
		0.00	0.00

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

Balance January 1, 2015	80004-03	xxxxxxxxxxx	
State Library Aid Received in 2015	80004-04	xxxxxxxxxxx	
Expended	80004-11		xxxxxxxxxxx
Balance December 31, 2015	80004-12	-	-
		0.00	0.00

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

Balance January 1, 2015	80004-05	xxxxxxxxxxx	
State Library Aid Received in 2015	80004-06	xxxxxxxxxxx	
Expended	80004-13		xxxxxxxxxxx
Balance December 31, 2015	80004-14	-	-
		0.00	0.00

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2015	80004-07	xxxxxxxxxxx	
State Library Aid Received in 2015	80004-08	xxxxxxxxxxx	
Expended	80004-15		xxxxxxxxxxx
Balance December 31, 2015	80004-16	-	-
		0.00	0.00

## STATEMENT OF GENERAL BUDGET REVENUES 2015

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	1,712,681.00	1,712,681.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-	-	-	-
Miscellaneous Revenue Anticipated:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget		8,544,746.19	8,492,769.15	(51,977.04)
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Totals from Sheet 17a		144,308.34	144,308.34	-
				-
Total Miscellaneous Revenue Anticipated	80103-	8,689,054.53	8,637,077.49	(51,977.04)
Receipts from Delinquent Taxes	80104-	780,000.00	1,347,216.56	567,216.56
				-
Amount to be Raised by Taxation:		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	21,116,544.03	xxxxxxxxxx	xxxxxxxxxx
(b) Addition to Local District School Tax	80106-	-	xxxxxxxxxx	xxxxxxxxxx
(c) Minimum Library Tax	80121-	-	xxxxxxxxxx	xxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	21,116,544.03	21,394,404.07	277,860.04
		32,298,279.56	33,091,379.12	793,099.56

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxxx	79,833,083.10
Amount to be Raised by Taxation		xxxxxxxxxx	xxxxxxxxxx
Local District School Tax	80109-00	43,964,111.00	xxxxxxxxxx
Regional School Tax	80119-00	-	xxxxxxxxxx
Regional High School Tax	80110-00	-	xxxxxxxxxx
County Taxes	80111-00	15,079,119.81	xxxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	81,184.08	xxxxxxxxxx
Special District Taxes	80113-00	-	xxxxxxxxxx
Municipal Open Space Tax	80120-00	323,639.00	xxxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxx	1,009,374.86
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116-00	-	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00	21,394,404.07	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxx	-
		80,842,457.96	80,842,457.96

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



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted	80012-01	32,153,971.22
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	144,308.34
Appropriated for 2015 (Budget Statement Item 9)	80012-03	32,298,279.56
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>32,298,279.56</b>
Add: Overexpenditures (see footnote)	80012-06	-
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>32,298,279.56</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	28,981,638.35
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,009,374.86
Reserved	80012-10	2,224,747.26
<b>Total Expenditures</b>	<b>80012-11</b>	<b>32,215,760.47</b>
Unexpended Balances Canceled (see footnote)	80012-12	82,519.09

**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)

**NOT APPLICABLE**

2015 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)	-	
N.J.S. 40A:4-20 (Prior to adoption of Budget)	-	
<b>Total Authorizations</b>		-
<b>Deduct Expenditures:</b>		
Paid or Charged	-	
Reserved	-	
<b>Total Expenditures</b>		-

# RESULTS OF 2015 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	-
Delinquent Tax Collections	80013-02	XXXXXXXXXX	567,216.56
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	277,860.04
Unexpended Balances of 2015 Budget Appropriations	80013-04	XXXXXXXXXX	82,519.09
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	749,417.65
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	-
Sale of Municipal Assets		XXXXXXXXXX	-
Unexpended Balances of 2014 Appropriation Reserves	80013-05	XXXXXXXXXX	1,576,106.62
Prior Years Interfunds Returned in 2015	80013-06	XXXXXXXXXX	-
Cancelled Reserve for Revaluation		XXXXXXXXXX	77,327.00
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2015	80013-07	-	XXXXXXXXXX
Balance December 31, 2015	80013-08	XXXXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	51,977.04	XXXXXXXXXX
Delinquent Tax Collections	80013-10	-	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	-	XXXXXXXXXX
Interfund Advances Originating in 2015	80013-12		XXXXXXXXXX
Prior Year Refunds-TAXES		34,429.42	XXXXXXXXXX
State of NJ - Sr and Vets cancelled		314,114.67	XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,929,925.83	XXXXXXXXXX
		3,330,446.96	3,330,446.96

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Administrative Fees for Off Duty	15,860.92
ARC Pilot	6,461.44
Bank Fees Collected	40.00
Beckerville PILOT	79,657.96
Cash Performance Turnover to Township	140,154.14
CBS Outdoors	6,000.00
Concession Stand	2,001.00
Copies	629.32
Court Overpayments	204.00
DMV Inspection Fines	5,917.50
Energy Curtailment Rebate	14,487.22
Hepatitis B reimbursement	1,325.00
HIF Dividend	195,792.91
Homestead Rebate Administrative Fee	4,935.60
JIF Dividend	70,297.77
JIF Safety Award	250.00
Lakehurst-Manchester Shared Service Revenue	23,000.00
Miscellaneous	617.29
Presby - Pilot	46,314.00
Prior Year Refunds	21,565.49
Recycling Tonnage	42,974.13
Restitution	1,050.23
Sale of Assets: GOVDEALS	27,283.75
Sale of Scrap Metal	19,468.53
Senior Outreach Donations	7,884.00
SERV PILOT	10,245.45
Street Vacation Clerk	500.00
Tax Premiums over five years	4,500.00
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>\$ 749,417.65</b>

**SURPLUS - CURRENT FUND  
YEAR 2015**

		Debit	Credit
1. Balance January 1, 2015	80014-01	xxxxxxxxxxx	4,253,747.48
2.		xxxxxxxxxxx	
3. Excess Resulting from 2015 Operations	80014-02	xxxxxxxxxxx	2,929,925.83
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	1,712,681.00	xxxxxxxxxxx
5. Amount Appropriated in the 2015 Budget with Prior Written Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxxx
6.			xxxxxxxxxxx
7. Balance December 31, 2015	80014-05	5,470,992.31	xxxxxxxxxxx
		7,183,673.31	7,183,673.31

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

Cash	80014-06	10,473,111.56
Investments	80014-07	
Change Fund		1,050.00
Sub Total		10,474,161.56
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	5,003,169.25
Cash Surplus	80014-09	-
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	0.00
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	0.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	5,470,992.31

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55. 13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.



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

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	33,941.14
2. Sr. Citizens Deductions Per Tax Billings	567,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	1,191,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	26,000.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector		
6. Veterans Disallowed by Tax Collector		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	9,027.39
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX	312,864.67
9. Received in Cash from State	XXXXXXXXXX	1,470,481.97
10. Cancelled by State		
11.		
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	41,315.17	XXXXXXXXXX
	1,826,315.17	1,826,315.17

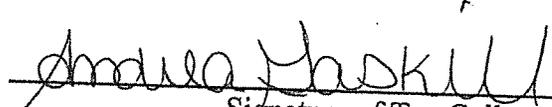
Calculation of Amount to be included on Sheet 22, Item 10-  
2015 Senior Citizens and Veterans Deductions Allowed

Line 2	567,750.00
Line 3	1,191,250.00
Line 4	26,000.00
Sub-Total	1,785,000.00
Less: Line 7	9,027.39
To Item 10, Sheet 22	1,775,972.61

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

		Debit	Credit
Balance January 1, 2015		xxxxxxxxxxx	403,438.53
Taxes Pending Appeal	403,438.53	xxxxxxxxxxx	xxxxxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxxxxx	xxxxxxxxxxx
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxxxx	-
Interest Earned on Taxes Pending State Appeals		xxxxxxxxxxx	-
2014 Appropriation Reserve Balance Added			42,484.45
Cash Paid to Appelants (Including 5% Interest from Date of Payment)		71,889.57	xxxxxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-	xxxxxxxxxxx
Balance December 31, 2015		374,033.41	xxxxxxxxxxx
Taxes Pending Appeal *	374,033.41	xxxxxxxxxxx	xxxxxxxxxxx
Interest Earned on Taxes Pending Appeals	-	xxxxxxxxxxx	xxxxxxxxxxx
		445,922.98	445,922.98

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

  
 \_\_\_\_\_  
 Signature of Tax Collector

          T-1534            
 License #

          02/09/16            
 Date



## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2015			1,167,018.34	xxxxxxxxxx
A. Taxes	83102-00	842,234.58	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83103-00	324,783.76	xxxxxxxxxx	xxxxxxxxxx
2. Canceled:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes		83105-00	xxxxxxxxxx	41,415.89
B. Tax Title Liens		83106-00	xxxxxxxxxx	15,028.17
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes		83108-00	xxxxxxxxxx	-
B. Tax Title Liens		83109-00	xxxxxxxxxx	-
4. Added Taxes			83110-00	452,537.03
5. Added Tax Title Liens			83111-00	-
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			xxxxxxxxxx	xxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens		83104-00	xxxxxxxxxx	(1) 4,892.37
B. Tax Title Liens - Transfer from Taxes		83107-00	(1) 4,892.37	xxxxxxxxxx
7. Balance Before Cash Payments			xxxxxxxxxx	1,563,111.31
8. Totals			1,624,447.74	1,624,447.74
9. Balance Brought Down			1,563,111.31	xxxxxxxxxx
10. Collected:			xxxxxxxxxx	1,347,216.56
A. Taxes	83116-00	1,220,998.95	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83117-00	126,217.61	xxxxxxxxxx	xxxxxxxxxx
11. Interests and Costs - 2015 Tax Sale			83118-00	-
12. 2015 Taxes Transferred to Liens			83119-00	59,924.59
13. 2015 Taxes			83123-00	829,507.07
14. Balance December 31, 2015			xxxxxxxxxx	1,105,326.41
A. Taxes	83121-00	856,971.47	xxxxxxxxxx	xxxxxxxxxx
B. Tax Title Liens	83122-00	248,354.94	xxxxxxxxxx	xxxxxxxxxx
15. Totals			2,452,542.97	2,452,542.97

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No.9) is 86.18%

17. Item No. 14 multiplied by percentage shown above is \$ 952,570.30 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	9,611,700.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2015		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A. ADDED FORECLOSED PROPERTY	84102-00	150,500.00	XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	-
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2015	84114-00	XXXXXXXXXX	9,762,200.00
		9,762,200.00	9,762,200.00

**CONTRACT SALES**

		Debit	Credit
15. Balance January 1, 2015	84115-00		XXXXXXXXXX
16. 2015 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	-
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2015	84119-00	XXXXXXXXXX	-
		0.00	0.00

**MORTGAGE SALES**

		Debit	Credit
20. Balance January 1, 2015	84120-00		XXXXXXXXXX
21. 2015 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	-
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2015	84124-00	XXXXXXXXXX	-
		0.00	0.00

Analysis of Sale of Property:

\* Total Cash Collected in 2015

-

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(84125-00)

Realized in 2015 Budget

-

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To Results of Operations (Sheet 19)

-

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

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

<u>Caused By</u>	Amount		Amount Resulting from 2015	Balance as at <u>Dec. 31, 2015</u>
	Dec. 31, 2014 per Audit Report	Amount in 2015 Budget		
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorization - 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 OF REFUNDED UNDER N.J.S. 40A:2-3 PR N.J.S. 40A:2-51**

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of YEAR 2016</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____
5.	_____	_____	_____	\$ _____	_____





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

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	xxxxxxxxxx	9,550,000.00	
Issued	80033-02	xxxxxxxxxx	8,135,000.00	
Paid	80033-03	750,000.00	xxxxxxxxxx	
REFUNDED		8,800,000.00		
Outstanding, December 31, 2015	80033-04	8,135,000.00	xxxxxxxxxx	
		17,685,000.00	17,685,000.00	
2016 Bond Maturities - General Capital Bonds			80033-05	\$ 800,000.00
2016 Interest on Bonds *		80033-06	251,313.42	
<b>ASSESSMENT SERIAL BONDS NOT APPLICABLE</b>				
Outstanding January 1, 2015	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2015	80033-10	-	xxxxxxxxxx	
		-	-	
2016 Bond Maturities - Assessment Bonds			80033-11	\$ -
2016 Interest on Bonds *		80033-12	-	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 251,313.42

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
REFUNDING BONDS OF 2015	-	8,135,000.00		VARIES
Total	-	8,135,000.00		

80033-14                      80033-15

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

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	xxxxxxxxxxx	930,812.05	
Issued	80033-02	xxxxxxxxxxx		
Paid	80033-03	131,912.85	xxxxxxxxxxx	
Outstanding, December 31, 2015	80033-04	798,899.20	xxxxxxxxxxx	
		930,812.05	930,812.05	
2016 Loan Maturities			80033-05	\$ 134,564.31
2016 Interest on Loans			80033-06	\$ 18,207.82
Total 2016 Debt Service for	Loan		80033-13	\$ -
<b>LOAN</b>			<b>NOT</b>	<b>APPLICABLE</b>
Outstanding January 1, 2015	80033-07	xxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxx	
Outstanding, December 31, 2015	80033-10	-	xxxxxxxxxxx	
		-	-	
2016 Loan Maturities			80033-11	\$ -
2016 Interest on Loans			80033-12	\$ -
Total 2016 Debt Service for	Loan		80033-13	\$ -

**LIST OF LOANS ISSUED DURING 2015**

<b>NOT APPLICABLE</b> Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

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

**<<<THIS SHEET NOT APPLICABLE>>>**

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80034-01	xxxxxxxxxx		
Paid	80034-02		xxxxxxxxxx	
Outstanding, December 31, 2015	80034-03	-	xxxxxxxxxx	
		-	-	
2016 Bond Maturities - Term Bonds	80034-04		\$ -	
2016 Interest on Bonds *	80034-05		\$ -	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2015	80034-06	xxxxxxxxxx		
Issued	80034-07	xxxxxxxxxx		
Paid	80034-08		xxxxxxxxxx	
Outstanding, December 31, 2015	80034-09	-	xxxxxxxxxx	
		-	-	
2016 Interest on Bonds *	80034-10		\$ -	
2016 Bond Maturities - Serial Bonds			80034-11	\$ -
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

**LIST OF BONDS ISSUED DURING 2015**

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

**2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

		Outstanding Dec. 31, 2015	2016 Interest Requirement
1. Emergency Notes	80036-	\$ -	\$ -
2. Special Emergency Notes	80037-	\$ -	\$ -
3. Tax Anticipation Notes	80038-	\$ -	\$ -
4. Interest on Unpaid State and County Taxes	80039-	\$ -	\$ -
5. _____		\$ -	\$ -
6. _____		\$ -	\$ -
7. _____		\$ -	\$ -

**<<<THIS SHEET NOT APPLICABLE>>>**

**DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)**

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 08-028 Various Capital Improvements	3,000,000.00	12/18/08	4,464,855.00	04/23/15	0.600%	213,000.00	26,789.13	
2. 08-028 Various Capital Improvements	2,353,250.00	12/10/09		04/23/15	0.600%			
3. 08-037 Paving of Alexander Avenue	81,500.00	12/10/09	64,340.00	04/23/15	0.600%	4,290.00	386.04	
4. 09-001 Purchase of Firetruck	565,250.00	12/10/09	446,250.00	04/23/15	0.600%	29,750.00	2,677.50	
5.								
6.								
7.								
8.								
9. MEMO:								
10. BANS ISSUED: 5,202,830.00								
11. less: Cash on Hand 124.32								
12. Balance: 5202706								
13.								
14.								
15.								
16.								
<b>TOTALS</b>	<b>6,000,000.00</b>	<b>XXXXXXXXXX</b>	<b>4,975,445.00</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>247,040.00</b>	<b>29,852.67</b>	<b>XXXXXXXXXX</b>

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

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

(Do not crowd - add additional sheets)



**SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	NOT APPLICABLE	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
			For Principal	For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
Totals		-	80051-01	80051-02

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)**

Code No	Purpose	Balance January 1, 2015		2015 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2015	
		Funded	Unfunded				Funded	Unfunded
#04-007	Road Improvements Colonial Drive		7,424.34				-	7,424.34
#05-001	Soccer Complex		96,919.84				-	96,919.84
#05-009	Open Space						-	-
#05-057	Reconstruction of Northampton Blvd						-	-
#05-058-1	Police Projects	68,228.57			21,116.27		47,112.30	-
#05-058-4	Acquisition of Microfilming Equipment						-	-
#05-058-5	Various Road Projects						-	-
#05-058-6	Various Recreation Projects						-	-
#05-058-7	Emergency Management Projects						-	-
#08-028-1	Acquisition of Public Works Vehicles						-	-
#08-028-2	Various Park Improvements		7,842.81				-	7,842.81
#08-028-3	Various Environmental Projects		38,951.55		18,540.00		-	20,411.55
#08-028-4	Various Capital Improvements Buildings and Grounds		224,493.93		22,429.37		-	202,064.56
#08-028-5	Paving of Various Roads		13,867.99		11,049.29		-	2,818.70
#08-028-6	Various Technology Projects		119,997.38		40,692.07		-	79,305.31
#08-028-7	Purchase of Police Vehicles and Weapons		3,257.19				-	3,257.19
#08-028-9	Purchase of Various Land		158,000.00				-	158,000.00
#15-012	CAD Software Purchase			300,000.00			300,000.00	
<b>Subtotals this Sheet ONLY</b>		68,228.57	670,755.03	300,000.00	113,827.00	-	347,112.30	578,044.30

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





## GENERAL CAPITAL FUND

### SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

#### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
Total 80032-00	-	-	-	-

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

**GENERAL CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR - 2015**

		Debit	Credit
Balance January 1, 2015	80029-01	xxxxxxxxxxx	425,206.13
Premium on Sale of Bonds		xxxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxxx	
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxx
Appropriated to 2015 Budget Revenue	80029-03		xxxxxxxxxxx
Balance December 31, 2015	80029-04	425,206.13	xxxxxxxxxxx
		425,206.13	425,206.13

**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 2016 appropriation column.

**MUNICIPALITIES ONLY**  
**IMPORTANT !**

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

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

A.

1. Total Tax Levy for the Year 2015 was \$ 80,880,849.51
2. Amount of Item 1 Collected in 2015 (\*) \$ 79,833,083.10
3. Seventy (70) percent of Item 1 \$ 56,616,594.65
- (\* ) Including prepayments and overpayment 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 2014 \$ -
2. 4% of 2014 Tax Levy for all puposes:  
Levy -- \$ - = \$ -
3. Cash Deficit 2015 \$ -
4. 4% of 2015 Tax Levy for all puposes:  
Levy -- \$ 80,880,849.51 = \$ 3,235,233.98

E.

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

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

<u>Pages numbered</u>	<u>Name of Utility</u>	<u>Abbreviated Name / Comment</u>
41 - 54	Water East	
55 - 68	Sewer East	
55_i - 68_i	Water West	
55_ii - 68_ii	Sewer West	

**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.







## ANALYSIS OF WATER EAST UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

### PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	RECEIPTS						Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Operating Budget						
Assessment Serial Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
									...
									...
									...
									...
									...
									...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
									...
									...
									...
									...
Other Liabilities									...
Trust Surplus									...
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
									...
									...
									...
									...
									...
									...
<b>Totals</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	...

## SCHEDULE OF WATER EAST UTILITY BUDGET - 2015

### BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	350,000.00	350,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services	91302-	-	-	-
Rents	91303-	2,100,000.00	2,170,808.14	70,808.14
Fire Hydrant Service	91304-	-	-	-
Miscellaneous	91305-	100,000.00	154,969.11	54,969.11
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Added by N.J.S. 40A:4-87: (List)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Subtotal		2,550,000.00	2,675,777.25	125,777.25
Deficit (General Budget) **	91306-	-	-	-
	91307-	2,550,000.00	2,675,777.25	125,777.25

\*\* 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

Appropriations:		XXXXXXXXXX
Adopted Budget		2,550,000.00
Added by N.J.S. 40A:4-87		-
Emergency		-
Total Appropriations		2,550,000.00
Add: Overexpenditures (See Footnote)		-
Total Appropriations and Overexpenditures		2,550,000.00
Deduct Expenditures:		
Paid or Charged		2,268,181.29
Reserved		181,818.71
Surplus (General Budget)**		-
Total Expenditures		2,450,000.00
Unexpended Balance Canceled (See Footnote)		100,000.00

**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 EAST UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 WATER EAST 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:**

**SECTION 1 NOT APPLICABLE**

<b>Revenue Realized:</b>		XXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2014 Appropriation Reserves Canceled *			
<b>Total Revenue Realized</b>			-
<b>Expenditures:</b>		XXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")		XXXXXXXXXXXX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
<b>Total Expenditures</b>		-	
Less: Deferred Charges Included In Above "Total Expenditures"			
<b>Total Expenditures - As Adjusted</b>			-
<b>Excess</b>			-
<b>Budget Appropriation - Surplus (General Budget) **</b>			-
Remainder = Balance of "Results of 2015 Operations" ("Excess in Operations" - Sheet 46)		-	
<b>Deficit</b>			-
<b>Anticipated Revenue - Deficit (General Budget) **</b>			-
Remainder = Balance of "Results of 2015 Operations" ("Operating Deficit - to Trial Balance" - Sheet 46)		-	

**SECTION 2:**

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

2014 Appropriation Reserves Canceled in 2015	147,937.79	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
<b>* Excess (Revenue Realized)</b>		<b>147,937.79</b>

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

**RESULTS OF 2015 OPERATIONS  
WATER EAST UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	125,777.25
Unexpended Balances of Appropriations	xxxxxxxxxx	100,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	.
Unexpended Balances of 2014 Appropriation Reserves *	xxxxxxxxxx	147,937.79
Deficit in Anticipated Revenue		xxxxxxxxxx
PY REFUNDS	23.20	xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	373,691.84	xxxxxxxxxx
* See <u>restrictions</u> in amount on Sheet 45, SECTION 2	373,715.04	373,715.04

**OPERATING SURPLUS - WATER EAST UTILITY**

	Debit	Credit
Balance January 1, 2015	xxxxxxxxxx	428,149.07
Excess in Results of 2015 Operations	xxxxxxxxxx	373,691.84
Amount Appropriated in 2015 Budget-Cash	350,000.00	xxxxxxxxxx
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2015	451,840.91	xxxxxxxxxx
	801,840.91	801,840.91

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

Cash	1,037,545.49
Investments	-
Interfund Accounts Receivable	-
Subtotal	1,037,545.49
Deduct Cash Liabilities Marked with "C" on Trial Balance	585,704.58
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	451,840.91
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
	451,840.91

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

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

## SCHEDULE OF WATER EAST UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014		\$ <u>111,642.47</u>
Increased by:		
Water East Rents Levied		\$ <u>2,219,084.25</u>
Decreased by:		
Collections	\$ <u>2,170,808.14</u>	
Overpayments applied	\$ <u>                    </u>	
Transfer to Water East Liens	\$ <u>121.10</u>	
Other	\$ <u>                    </u>	
		\$ <u>2,170,929.24</u>
Balance December 31, 2015		\$ <u>159,797.48</u>

## SCHEDULE OF WATER EAST UTILITY LIENS

Balance December 31, 2014		\$ <u>3,304.69</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>121.10</u>	
Penalties and Costs	\$ <u>-</u>	
Other	\$ <u>                    </u>	
		\$ <u>121.10</u>
Decreased by:		
Collections	\$ <u>46.40</u>	
Other	\$ <u>3,275.19</u>	
		\$ <u>3,321.59</u>
Balance December 31, 2015		\$ <u>104.20</u>

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

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

<u>Caused By</u>	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
		<b>NONE</b>		
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
10. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

**NONE**

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2016</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

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

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	xxxxxxxxxx		<b>NOT APPLICABLE</b>
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2015	-	xxxxxxxxxx	
	-	-	
2016 Bond Maturities - Assessment Bonds			\$ -
2016 Interest on Bonds *		\$	
<b>WATER EAST UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2015	xxxxxxxxxx	965,000.00	
Issued	xxxxxxxxxx		
Paid	470,000.00	xxxxxxxxxx	
Outstanding December 31, 2015	495,000.00	xxxxxxxxxx	
	965,000.00	965,000.00	
2016 Bond Maturities - Capital Bonds			\$ 495,000.00
2016 Interest on Bonds *		\$ 20,418.75	

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

2016 Interest on Bonds (* Items)	\$ 20,418.75
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ 5,585.94
Subtotal	\$ 14,832.81
Add: Interest to be Accrued as of 12/31/2016	\$ -
Required Appropriation 2016	\$ 14,832.81

**LIST OF BONDS ISSUED DURING 2015**

**NOT APPLICABLE**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate







**SCHEDULE OF WATER EAST UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
Totals	-	-	-



**WATER EAST UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	2,017,889.94
Received from 2015 Budget Appropriations *	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
15-021 PURCHASE OF EQUIPMENT	95,500.00	XXXXXXXXXX
15-024 UPGRADE WELLS 10/11	520,000.00	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	1,402,389.94	XXXXXXXXXX
	2,017,889.94	2,017,889.94

**WATER EAST UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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









**ANALYSIS OF SEWER EAST UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS**

**PLEGGED TO LIABILITIES AND SURPLUS**

**NOT APPLICABLE**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	RECEIPTS					Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								...
								...
								...
								...
								...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								...
								...
								...
								...
Other Liabilities								...
Trust Surplus								...
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
								...
								...
								...
								...
<b>Totals</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

AFS - CY 2015 : Township of Manchester, Ocean County [1518]

## SCHEDULE OF SEWER EAST UTILITY BUDGET - 2015

### BUDGET REVENUES

Source		Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	-01	1,000,000.00	1,000,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	-02	-	-	-
User Fees		3,600,000.00	3,517,078.85	(82,921.15)
Miscellaneous Revenues		125,000.00	145,685.50	20,685.50
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Added by N.J.S. 40A:4-87: (List)		xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Subtotal		4,725,000.00	4,662,764.35	(62,235.65)
Deficit (General Budget) **	-07	-	-	-
	-08	4,725,000.00	4,662,764.35	(62,235.65)

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

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxxxx
Adopted Budget		4,725,000.00
Added by N.J.S. 40A:4-87		-
Emergency		-
Total Appropriations		4,725,000.00
Add: Overexpenditures (See Footnote)		-
Total Appropriations and Overexpenditures		4,725,000.00
Deduct Expenditures:		
Paid or Charged		3,510,320.21
Reserved		939,679.79
Surplus (General Budget)**		-
Total Expenditures		4,450,000.00
Unexpended Balance Canceled (See Footnote)		275,000.00

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 SEWER EAST UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 SEWER EAST 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:	XXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated	-	
2014 Appropriation Reserves Canceled *		
<b>Total Revenue Realized</b>		-
Expenditures:	XXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXX	
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"		
<b>Total Expenditures - As Adjusted</b>		-
Excess		-
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of "Results of 2015 Operations" ("Excess in Operations" - Sheet 60)	-	
<b>Deficit</b>		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2015 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

**SECTION 2:**

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

2014 Appropriation Reserves Canceled in 2015	168,983.45	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
<b>* Excess (Revenue Realized)</b>		168,983.45

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

**RESULTS OF 2015 OPERATIONS**

**SEWER EAST UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxx	-
Unexpended Balances of Appropriations	xxxxxxxxxxx	275,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxx	-
Unexpended Balances of 2014 Appropriation Reserves *	xxxxxxxxxxx	168,983.45
Deficit in Anticipated Revenue	62,235.65	xxxxxxxxxxx
PY REFUNDS	1,008.51	xxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxx	
Excess in Operations - to Operating Surplus	380,739.29	xxxxxxxxxxx
* See restrictions in amount on Sheet 59, SECTION 2	443,983.45	443,983.45

**OPERATING SURPLUS - SEWER EAST UTILITY**

	Debit	Credit
Balance January 1, 2015	xxxxxxxxxxx	2,977,937.02
Excess in Results of 2015 Operations	xxxxxxxxxxx	380,739.29
Amount Appropriated in 2015 Budget-Cash	1,000,000.00	xxxxxxxxxxx
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxx
Balance December 31, 2015	2,358,676.31	xxxxxxxxxxx
	3,358,676.31	3,358,676.31

**ANALYSIS OF BALANCE DECEMBER 31, 2015  
(FROM SEWER EAST UTILITY - TRIAL BALANCE)**

Cash		3,567,988.15
Investments		
Interfund Accounts Receivable		644.49
Subtotal		3,568,632.64
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,209,956.33
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		2,358,676.31
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		2,358,676.31

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

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

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

**SCHEDULE OF SEWER EAST UTILITY  
ACCOUNTS RECEIVABLE**

Balance December 31, 2014		\$ <u>69,425.61</u>
Increased by:		
Sewer East Rents Levied		\$ <u>3,539,504.65</u>
Decreased by:		
Collections	\$ <u>3,517,078.85</u>	
Overpayments applied	\$ _____	
Transfer to Sewer East Liens	\$ _____ -	
Other	\$ _____ -	
		\$ <u>3,517,078.85</u>
Balance December 31, 2015		\$ <u>91,851.41</u>

**SCHEDULE OF SEWER EAST UTILITY LIENS  
THIS SECTION NOT APPLICABLE**

Balance December 31, 2014		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____ -	
Penalties and Costs	\$ _____ -	
Other	\$ _____ -	
		\$ _____ -
Decreased by:		
Collections	\$ _____ -	
Other	\$ _____ -	
		\$ _____ -
Balance December 31, 2015		\$ _____ -

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

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

<u>Caused By</u>	<u>Amount Dec. 31, 2014 per Audit Report</u>	<u>Amount in 2015 Budget</u>	<u>Amount Resulting from 2015</u>	<u>Balance as at Dec. 31, 2015</u>
	<b>NONE</b>			
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2016</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS  
SEWER EAST UTILITY ASSESSMENT BONDS**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	xxxxxxxxxx		<b>NOT APPLICABLE</b>
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2015	-	xxxxxxxxxx	
	-	-	
2016 Bond Maturities - Assessment Bonds			\$ -
2016 Interest on Bonds *		\$	
<b>SEWER EAST UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2015	xxxxxxxxxx	1,070,000.00	
Issued	xxxxxxxxxx		
Paid	525,000.00	xxxxxxxxxx	
Outstanding December 31, 2015	545,000.00	xxxxxxxxxx	
	1,070,000.00	1,070,000.00	
2016 Bond Maturities - Capital Bonds			\$ 545,000.00
2016 Interest on Bonds *		\$ 22,481.25	

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

2016 Interest on Bonds (* Items)	\$ 22,481.25	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ 6,468.95	
Subtotal	\$ 16,012.30	
Add: Interest to be Accrued as of 12/31/2016	\$ -	
Required Appropriation 2016		\$ 16,012.30

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate	NOT APPLICABLE

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

**SEWER EAST UTILITY \_\_\_\_\_ LOAN**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Cancelled			
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Loan Maturities			\$ -
2016 Interest on Loans *		\$ -	
<b>SEWER EAST UTILITY _____ LOAN</b>			
Outstanding January 1, 2015	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Loan Maturities			\$ -
2016 Interest on Loans *		\$ -	

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

2016 Interest on Loans (* Items)	\$ -	<b>NOT APPLICABLE</b>
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2016	\$	
Required Appropriation 2016	\$ -	

**LIST OF LOANS ISSUED DURING 2015**

<b>NOT APPLICABLE</b>				
Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate

**DEBT SERVICE FOR SEWER EAST UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)**

Sheet 64

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement	
						For Principal	For Interest **
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
<b>Totals</b>	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-

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

\* See Sheet 33 for clarification of "Original Date of Issue".  
 All notes with an original date of issue of 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted.  
 \*\* If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

2016 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2016	\$ -
Required Appropriations - 2016	\$ -



**SCHEDULE OF SEWER EAST UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
Totals			

80051-01

80051-02



**SEWER EAST UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	2,917,637.10
Received from 2015 Budget Appropriations *	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
#15-020 BackHoe Equipment	100,500.00	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	2,817,137.10	XXXXXXXXXX
	2,917,637.10	2,917,637.10

**SEWER EAST UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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









ANALYSIS OF WATER WEST UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEGGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	RECEIPTS						Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Operating Budget						
Assessment Serial Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
								...	
								...	
								...	
								...	
								...	
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
								...	
								...	
								...	
								...	
Other Liabilities								...	
Trust Surplus								...	
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
								...	
								...	
								...	
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

**SCHEDULE OF  
WATER WEST UTILITY BUDGET - 2015**

**BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated -01	700,000.00	700,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services -02			
User Fees 91303-	2,100,000.00	2,153,436.35	53,436.35
91304-	-	-	-
91305-	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Subtotal	2,800,000.00	2,853,436.35	53,436.35
Deficit (General Budget) ** -07	-	-	-
-08	2,800,000.00	2,853,436.35	53,436.35

\*\* 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\_i

**STATEMENT OF BUDGET APPROPRIATIONS**

Appropriations:	XXXXXXXXXX
Adopted Budget	2,800,000.00
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	2,800,000.00
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	2,800,000.00
Deduct Expenditures:	
Paid or Charged	2,002,658.30
Reserved	497,341.70
Surplus (General Budget)**	-
Total Expenditures	2,500,000.00
Unexpended Balance Canceled (See Footnote)	300,000.00

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 WEST UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 WATER WEST 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:		XXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2014 Appropriation Reserves Canceled *			
Total Revenue Realized			-
Expenditures:		XXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")		XXXXXXXXXXXX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			-
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			-
Excess			-
Budget Appropriation - Surplus (General Budget) **		-	
Remainder = Balance of "Results of 2015 Operations" ("Excess in Operations" - Sheet 60_i)		-	
Deficit			-
Anticipated Revenue - Deficit (General Budget) **		-	
Remainder = Balance of "Results of 2015 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60_i)		-	

### SECTION 2:

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

2014 Appropriation Reserves Canceled in 2015	358,017.80	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		358,017.80

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

**RESULTS OF 2015 OPERATIONS  
WATER WEST UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	53,436.35
Unexpended Balances of Appropriations	XXXXXXXXXX	300,000.00
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	24,349.68
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXXXXXX	358,017.80
Deficit in Anticipated Revenue		XXXXXXXXXX
PY REFUNDS		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	735,803.83	XXXXXXXXXX
* See <u>restrictions</u> in amount on Sheet 59_i, SECTION 2	735,803.83	735,803.83

**OPERATING SURPLUS - WATER WEST UTILITY**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	1,461,505.45
Excess in Results of 2015 Operations	XXXXXXXXXX	735,803.83
Amount Appropriated in 2015 Budget-Cash	700,000.00	XXXXXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Balance December 31, 2015	1,497,309.28	XXXXXXXXXX
	2,197,309.28	2,197,309.28

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

Cash		2,331,997.76
Investments		
Interfund Accounts Receivable		
Subtotal		2,331,997.76
Deduct Cash Liabilities Marked with "C" on Trial Balance		834,688.48
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,497,309.28
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		1,497,309.28

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

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

**SCHEDULE OF WATER WEST UTILITY  
ACCOUNTS RECEIVABLE**

Balance December 31, 2014		\$ <u>108,013.98</u>
Increased by:		
Water West Rents Levied		\$ <u>2,165,123.68</u>
Decreased by:		
Collections	\$ <u>2,153,436.35</u>	
Overpayments applied	\$ _____	
Transfer to Water West Liens	\$ _____	
Other	\$ _____	
		\$ <u>2,153,436.35</u>
Balance December 31, 2015		\$ <u>119,701.31</u>

**SCHEDULE OF WATER WEST UTILITY LIENS  
THIS SECTION NOT APPLICABLE**

Balance December 31, 2014		\$ <u>128.77</u>
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2015		\$ <u>128.77</u>

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

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

<u>Caused By</u>	<u>Amount Dec. 31, 2014 per Audit Report</u>	<u>Amount in 2015 Budget</u>	<u>Amount Resulting from 2015</u>	<u>Balance as at Dec. 31, 2015</u>
	<b>NONE</b>			
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2016</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Bond Maturities - Assessment Bonds			\$ -
2016 Interest on Bonds *		\$	
<b>WATER WEST UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2015	XXXXXXXXXX	15,154,000.00	
Issued	XXXXXXXXXX		
Paid	249,000.00	XXXXXXXXXX	
Outstanding December 31, 2015	14,905,000.00	XXXXXXXXXX	
	15,154,000.00	15,154,000.00	
2016 Bond Maturities - Capital Bonds			\$ 263,000.00
2016 Interest on Bonds *		\$ 616,478.00	

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

2016 Interest on Bonds (* Items)	\$ 616,478.00
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ 258,427.00
Subtotal	\$ 358,051.00
Add: Interest to be Accrued as of 12/31/2016	\$ 252,483.00
Required Appropriation 2016	\$ 610,534.00

**LIST OF BONDS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate	NOT APPLICABLE

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

**WATER WEST UTILITY \_\_\_\_\_ LOAN**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Loan Maturities			\$ -
2016 Interest on Loans *		\$ -	
<b>WATER WEST UTILITY _____ LOAN</b>			
Outstanding January 1, 2015	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Loan Maturities			\$ -
2016 Interest on Loans *		\$ -	

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

2016 Interest on Loans (* Items)	\$ -	<b>NOT APPLICABLE</b>
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2016	\$	
Required Appropriation 2016	\$ -	

**LIST OF LOANS ISSUED DURING 2015**

<b>NOT APPLICABLE</b>				
Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate





**SCHEDULE OF WATER WEST UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
Totals	-	-	-



**WATER WEST UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

**NOT APPLICABLE**

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

**WATER WEST UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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









**ANALYSIS OF SEWER WEST UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS**

**PLEGGED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	RECEIPTS					Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issue:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
								...
								...
								...
								...
								...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
								...
								...
								...
								...
Other Liabilities								...
Trust Surplus								...
Less Assets "Unfinanced"	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
								...
								...
								...
								...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

## SCHEDULE OF SEWER WEST UTILITY BUDGET - 2015

### BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated -01	500,000.00	500,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services -02	-	-	-
User Fees	2,150,000.00	2,230,554.85	80,554.85
Miscellaneous	50,000.00	55,413.99	5,413.99
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Subtotal	2,700,000.00	2,785,968.84	85,968.84
Deficit (General Budget) ** -07	-	-	-
	-08	2,700,000.00	2,785,968.84
		85,968.84	

\*\* 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\_ii

### STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxx
Adopted Budget	2,700,000.00
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	2,700,000.00
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	2,700,000.00
Deduct Expenditures:	
Paid or Charged	2,320,824.05
Reserved	179,175.95
Surplus (General Budget)**	-
Total Expenditures	2,500,000.00
Unexpended Balance Canceled (See Footnote)	200,000.00

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 SEWER WEST UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 SEWER WEST 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:**

**SECTION 1 NOT APPLICABLE**

Revenue Realized:	XXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		-
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget) **		-
Remainder = Balance of "Results of 2015 Operations" ("Excess in Operations" - Sheet 60_ii)		-
Deficit		-
Anticipated Revenue - Deficit (General Budget) **		-
Remainder = Balance of "Results of 2015 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60_ii)		-

**SECTION 2:**

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

2014 Appropriation Reserves Canceled in 2015	117,365.46	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"		None
* Excess (Revenue Realized)		117,365.46

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

**RESULTS OF 2015 OPERATIONS  
SEWER WEST UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxx	85,968.84
Unexpended Balances of Appropriations	xxxxxxxxxxx	200,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxx	
Unexpended Balances of 2014 Appropriation Reserves *	xxxxxxxxxxx	117,365.46
PY REFUNDS		
Deficit in Anticipated Revenue		xxxxxxxxxxx
		xxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxx	-
Excess in Operations - to Operating Surplus	403,334.30	xxxxxxxxxxx
* See <u>restrictions</u> in amount on Sheet 59_ii, SECTION 2	403,334.30	403,334.30

**OPERATING SURPLUS - SEWER WEST UTILITY**

	Debit	Credit
Balance January 1, 2015	xxxxxxxxxxx	682,708.76
Excess in Results of 2015 Operations	xxxxxxxxxxx	403,334.30
Amount Appropriated in 2015 Budget-Cash	500,000.00	xxxxxxxxxxx
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxx
Balance December 31, 2015	586,043.06	xxxxxxxxxxx
	1,086,043.06	1,086,043.06

**ANALYSIS OF BALANCE DECEMBER 31, 2015  
(FROM SEWER WEST UTILITY - TRIAL BALANCE)**

Cash		889,191.63
Investments		
Interfund Accounts Receivable		
Subtotal		889,191.63
Deduct Cash Liabilities Marked with "C" on Trial Balance		303,148.57
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		586,043.06
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.		586,043.06

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

**SCHEDULE OF SEWER WEST UTILITY  
ACCOUNTS RECEIVABLE**

Balance December 31, 2014		\$ <u>126,344.62</u>
Increased by:		
Sewer West Rents Levied		\$ <u>2,230,201.68</u>
Decreased by:		
Collections	\$ <u>2,230,554.85</u>	
Overpayments applied	\$ _____	
Transfer to Sewer West Liens	\$ _____	
Other	\$ _____	
		\$ <u>2,230,554.85</u>
Balance December 31, 2015		\$ <u>125,991.45</u>

**SCHEDULE OF SEWER WEST UTILITY LIENS  
THIS SECTION NOT APPLICABLE**

Balance December 31, 2014		\$ <u>364.81</u>
Increased by:		
Transfers from Accounts Receivable	\$ _____	
Penalties and Costs	\$ _____	
Other	\$ _____	
		\$ _____
Decreased by:		
Collections	\$ _____	
Other	\$ _____	
		\$ _____
Balance December 31, 2015		\$ <u>364.81</u>

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

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

<u>Caused By</u>	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
	<b>NONE</b>			
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
10. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

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

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of Year 2016
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2016 DEBT SERVICE FOR BONDS  
SEWER WEST UTILITY ASSESSMENT BONDS**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Bond Maturities - Assessment Bonds			\$ -
2016 Interest on Bonds *		\$	
<b>SEWER WEST UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2015	XXXXXXXXXX	5,025,000.00	
Issued	XXXXXXXXXX		
Paid	114,000.00	XXXXXXXXXX	
Outstanding December 31, 2015	4,911,000.00	XXXXXXXXXX	
	5,025,000.00	5,025,000.00	
2016 Bond Maturities - Capital Bonds			\$ 118,000.00
2016 Interest on Bonds *		\$ 196,440.00	

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

2016 Interest on Bonds (* Items)	\$ 196,440.00
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ 85,810.00
Subtotal	\$ 110,630.00
Add: Interest to be Accrued as of 12/31/2016	\$ 79,883.00
Required Appropriation 2016	\$ 190,513.00

**LIST OF BONDS ISSUED DURING 2015**

<b>NOT APPLICABLE</b>				
Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate

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

**SEWER WEST UTILITY \_\_\_\_\_ LOAN**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Loan Maturities			\$ -
2016 Interest on Loans *		\$ -	
<b>SEWER WEST UTILITY _____ LOAN</b>			
Outstanding January 1, 2015	XXXXXXXXXX		<b>NOT APPLICABLE</b>
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Loan Maturities			\$ -
2016 Interest on Loans *		\$ -	

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

2016 Interest on Loans (* Items)	\$ -	<b>NOT APPLICABLE</b>
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2016	\$	
Required Appropriation 2016	\$ -	

**LIST OF LOANS ISSUED DURING 2015**

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate

**DEBT SERVICE FOR SEWER WEST UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)**

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		
							For Principal	For Interest **	
Totals		-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	

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

\* See Sheet 33 for clarification of "Original Date of Issue".  
 All notes with an original date of issue of 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted.  
 \*\* If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - SEWER WEST UTILITY BUDGET	
2016 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2016	\$ -
Required Appropriations - 2016	\$ -

(Do not crowd - add additional sheets)



**SCHEDULE OF SEWER WEST UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS**

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
Totals	-	-	-



**SEWER WEST UTILITY CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	<b>NOT APPLICABLE</b>	
	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	
Received from 2015 Budget Appropriations *	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	-	XXXXXXXXXX
	-	-

**SEWER WEST UTILITY CAPITAL FUND  
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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