

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

POPULATION LAST CENSUS	<u>35,707</u>
NET VALUATION TAXABLE 2015	<u>\$1,952,608,072</u>
MUNICODE	<u>1102</u>

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

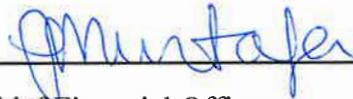
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Township _____ of Ewing _____, County of Mercer _____

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature 
Title Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Joanna K. Mustafa _____, am the Chief Financial Officer, License# N-0782 _____, of the Township _____ of Ewing _____, County of Mercer _____ and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2015, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2015.

Signature 
Title Chief Financial Officer
Address 2 Jake Garzio Drive, Ewing, NJ 08628
Phone Number 609 538 7601
Fax Number 609 883 7392
Email jmustafa@ewingnj.org

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Ewing 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

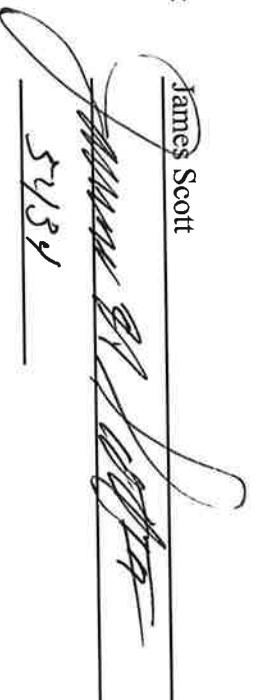
**UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL**

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

Printed Name:

James Scott

Signature:



Certificate #:

5434

Date:

2-9-16

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations.
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement, and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain 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 Ewing
Chief Financial Officer: Joanna K. Mustafa
Signature: 
Certificate #: N-0782
Date: 2-8-16

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: Township of Ewing
Chief Financial Officer: Joanna K. Mustafa
Signature: _____
Certificate #: N-0782
Date: _____

21-6000557

Federal ID #

Township of Ewing

Municipality

Mercer

County

Report of Federal and State Financial Assistance Expenditure of Awards

Fiscal Year Ending: December 31, 2015

	(1)	(2)	(3)
Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended	
TOTAL \$	\$ 197,734.36	\$ 287,346.97	

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

Date 02/08/2016

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Name _____
Title _____

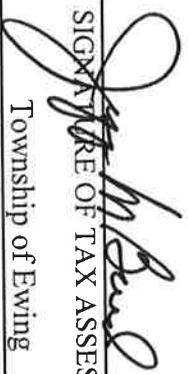
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

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 \$ 1,952,608,072.00


SIGNATURE OF TAX ASSESSOR
Township of Ewing
MUNICIPALITY
Mercer
COUNTY

POST CLOSING

TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2*
AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
PUBLIC ASSISTANCE TRUST 1		
CASH	1,534.58	
RESERVE FOR PUBLIC ASSISTANCE TRUST 1		1,534.58
Grand Total Debits / Credits	1,534.58	1,534.58

(Do not crowd - add additional sheets)

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

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

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Federal Asset Forfeiture		
Cash	11,981.63	
Encumbrances Payable		
Reserve for Federal Asset Forfeiture		11,981.63
Asset Forfeiture		
Cash	36,652.32	
Encumbrances Payable		11,300.00
Reserve for Asset Forfeiture		25,352.32
Community Fest	1,691.61	
Cash		
Reserve for Community Fest		1,691.61
Talent Show		
Cash	5,686.06	
Encumbrances Payable		5,686.06
Reserve for Talent Show		
Patriotic Committee		
Cash	6,846.93	
Encumbrances Payable		6,846.93
Reserve for Patriotic Committee		
Affordable Housing		
Cash	345,530.42	
Reserve for Administration Fees		
Encumbrances Payable		3,106.81
Total Reserves for Affordable Housing		342,423.61
Payroll Trust		
Cash	9,555.00	
Due to Self Insurance		
Reserve for Payroll		396.83
I/F Current Fund		9,158.17
Reserve for Insurance Premiums		
Subtotals this Sheet Only	417,943.97	417,943.97

(Do not crowd - add additional sheets)

Township Of Ewing [Code 1102], Mercer County - AFS CY 2015

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2014 per Audit	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2015</u>
	<u>Report</u>			
1. Federal Asset Forfeiture	2,803.24	9,178.39		11,981.63
2. Asset Forfeiture	36,454.25	3,936.47	15,038.40	25,352.32
3. Community Fest	30,319.65	6.10	28,634.14	1,691.61
4. Talent Show	5,667.37	5.68	(13.01)	5,686.06
5. Patriotic Committee	5,323.45	8,706.60	7,183.12	6,846.93
6. Affordable Housing	319,227.24	27,652.30	4,755.92	342,123.62
7. Payroll Trust	1,784.12	11,488,273.39	11,481,406.07	8,651.44
8. Animal Control Trust	40,997.40	17,408.00	18,530.51	39,874.89
9. Recreation Trust	52,228.54	21,365.85	23,194.66	50,399.73
10. Developers Escrow	1,539,787.20	934,723.84	391,271.50	2,083,239.54
11. Police Off Duty Employment	57,331.10	750,824.65	796,049.14	12,106.61
12. Self Insurance Trust	67,104.36	465,361.45	439,506.98	92,958.83
13. Dedicated Construction Trust	135,319.87	906,859.99	807,143.73	235,036.13
14. Homeland Security Donations	2,120.70			2,120.70
15. Animal Shelter Donations	15,207.22	257.00		15,464.22
16. Accumulated Absences	21,283.09	250,000.00	259,561.25	11,721.84
17. Street & Sidewalk Fund	35,297.82	4,600.00	2,000.00	37,897.82
18. National Night Out	1,332.82			1,332.82
19. Environmental Commission	5.23			5.23
20. Parking Adjudication	4,497.11	318.00		4,815.11
21. Storm Recovery Fund	1,023.65	271,228.23	212,304.52	59,947.36
22. Disaster Relief Fund	61.39	2.13		63.52
23. Flex spending Fund	1,072.88	79,073.20	71,032.08	9,114.00
24.				-
25.				-
26.				-
27.				-
28.				-
29.				-
30.				-
31.				-
32.				-
33.				-
34.				-
35.				-
Totals:	2,376,249.70	15,239,781.27	14,557,599.01	3,058,431.96

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	RECEIPTS					Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Current Budget					
Assessment Special 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

Sheet 7

POST CLOSING

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Bonds and Notes Authorized by Not Issued	8,039,374.14	
Cash	12,435,061.90	
Deferred Charges to Future Taxation - UnFunded	8,908,118.18	
Deferred Charges to Future Taxation - Funded	17,500.00	
Receivable: Due from County of Mercer		4,330,595.04
Reserve for Encumbrance		161,173.99
Green Acres Loan Payable		1,076,482.03
NJ Infrastructure Loan Payable		171,462.16
MCIA Lease Payable		7,499,000.00
Serial Bonds		12,435,062.00
Bond Anticipation Notes		17,160.38
Reserve for Premiums on Notes		106,220.05
Capital Improvement		236,514.28
Fund Balance		3,366,384.29
Improvement Authorizations		
Grand Totals	29,400,054.22	29,400,054.22

CASH RECONCILIATION DECEMBER 31, 2015

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	93,186.40	10,061,895.68	2,263,626.45	7,891,455.63
Trust - Assessment				-
Trust - Dog License	15.20	42,624.60	639.70	42,000.10
Trust - Other	3,849.02	40,502.81		44,351.83
Capital - General	34,120.21	8,014,528.30	9,274.37	8,039,374.14
Sewer - Operating		260,111.27	85.19	260,026.08
Sewer - Capital				-
Sewer - Utility - Assessment Trust				-
Public Assistance **				-
Garbage District				-
Public Assistance **		1,534.71	0.13	1,534.58
Patriotic Commission		6,846.93		6,846.93
Police Off Duty Trust	512.00	78,169.04	361.44	78,319.60
Flex Spending Account		9,306.35	195.00	9,111.35
Disaster Relief Fund		63.52		63.52
Developers Escrow		2,087,543.16	4,045.77	2,083,497.39
Self Insurance Trust		203,143.37	14.54	203,128.83
Dedicated Construction Trust		330,398.15	55,857.48	274,540.67
Payroll Trust		185,754.79	176,199.79	9,555.00
Recreation Trust	1,700.00	79,317.44	2,928.95	78,088.49
Talent Show Trust		5,686.06		5,686.06
Asset Forfeiture		36,652.32		36,652.32
Federal Asset Forfeiture		11,981.63		11,981.63
State and Federal Grant Fund		186,931.76	540.16	186,391.60
Affordable Housing Trust		350,332.35	4,801.93	345,530.42
Community Fest Trust		1,766.61	75.00	1,691.61
Total	133,382.83	21,995,090.85	2,518,645.90	19,609,827.78

* Include Deposits In Transit

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

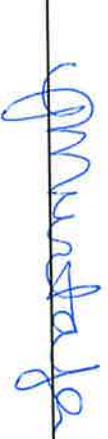
REQUIRED CERTIFICATION

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

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

TD Bank	78,169.04
Police Off Duty Employment Trust	
TD Bank	1,766.61
Community Fest Trust	
TD Bank	350,332.35
Affordable Housing Trust	
TD Bank	186,931.76
State and Federal Grant Fund	
TD Bank	11,981.63
Federal Asset Forfeiture Trust	
TD Bank	36,652.32
Asset Forfeiture Trust	
TD Bank	5,686.06
Talent Show Trust	
TD Bank	10,061,895.68
Current Fund	
TD Bank	40,502.81
Other Trust	
TD Bank	2,087,543.16
Developers Escrow Account	
TD Bank	8,014,528.30
General Capital Fund	
TD Bank	147,159.96
Self Insurance Trust	
Insertvco	5,983.41
PMA	50,000.00
Subtotal this sheet ONLY, continued on next sheet	21,079,133.09

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

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance January 1, 2015	2015 Budget Revenue Realized	Received	Adjusts/Canceled		Balance Dec. 31, 2015
Vest Partnership Program	216.50	11,958.92	11,958.92			216.50
						-
						-
Mercer County Historic Preservation	14,156.14		18,348.00	(4,191.86)		(0.00)
						-
						-
Emergency Management Assistance		10,000.00	10,000.00			-
Mercer at Play	249,709.20					249,709.20
Municipal Alliance Grant	28,367.00	31,228.00	28,397.04			31,197.96
Recycling Tonnage Grant		38,696.58	38,696.58			-
						-
						-
						-
NJDOT Mountainview	34,343.68			34,343.68		(0.00)
Justice Assistance Grant	16,768.00		19,501.00	(2,733.00)		-
Sustainable Jersey Small Grant	5,000.00	500.00	500.00			5,000.00
						-
						-
Click it or Ticket	0.00	3,921.60	3,921.60			0.00
Drive Sober Get Pulled Over		5,000.00				5,000.00
						-
Subtotals this Sheet ONLY	348,560.52	101,305.10	131,323.14	27,418.82	0.00	291,123.66

Sheet 10

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2015	Transferred from 2015 Budget Appropriations			Expended	Adjustment		Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
								-
Vest Partnership Program	8,465.99		11,958.92		8,465.99			11,958.92
All Hazards Planning Grant (SLAEHOP)	2,405.72							2,405.72
Body Armour Replacement Fund	6,892.18		19,977.62		6,875.58			19,994.22
NJM Safe Sports/Scholarship	2,000.00							2,000.00
Clean Communities Grant	52,771.89	71,420.67			112,843.67			11,348.89
HEP B vaccine	4,039.96							4,039.96
COPS IN SHOPS	3,399.52	3,200.00	940.06		3,399.52			4,140.06
Click it or Ticket	0.00	3,921.60			3,921.60			-
DDEF	49,443.04				40,100.00			9,343.04
Emergency Management Assistance	14,466.62		10,000.00					24,466.62
Drive Sober or Get Pulled Over			5,000.00					5,000.00
GM Site Survey	8,484.75							8,484.75
								-
								-
Mercer at Play	55,328.97							55,328.97
Mercer County LINCS grant	3,000.00							3,000.00
Municipal Alliance Grant	30,705.16	31,228.00			37,237.03	8,400.00		33,096.13
NJ Pandemic Influenza	373.24							373.24
								-
NJ Stormwater regulation	236.33							236.33
Subtotals this Sheet ONLY	242,013.37	109,770.27	47,876.60	0.00	212,843.39	8,400.00	0.00	195,216.85

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (Cont'd)

Grant	Balance January 1, 2015	Transferred from 2015 Budget Appropriations			Expended	Adjustment/ Canceled	PO balances Canceled	Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
								-
					49,674.48			12,325.52
EPEF - Hollowbrook Resource Center	0.00		62,000.00					405.64
Public Health Priority Funding	405.64							29,591.90
Recycling Tonnage Grant	125.61	38,696.58			9,230.29			4,158.69
Tobacco Age of Sale Enforcement	4,158.69							-
								263,405.94
NJDOT Green Lane	47,871.30		232,500.00		16,965.36			-
								-
								1,400.24
NJ H1N1	1,400.24							271,811.62
Mercer County Historic Preservation	271,811.62							1,500.00
NJ Manufacturers EMS Grant	1,500.00							51,248.56
Sprint Police Grant	30,717.59		20,530.97					9,188.60
Justice Assistance Grant	10,370.60				1,182.00			70,155.58
Mercer County ESCC Parking Lot Rest	70,155.58							-
								14,441.36
Comcast Technology Grant	16,138.25				8,740.80	(7,043.91)		4,213.31
Recreational Trails Grant	4,438.31				225.00			156,231.00
HUD/CDBG	63,808.98	194,331.00	176,972.00		278,880.98			500.73
Sustainable Jersey Small Grant	4,738.01		500.00		4,173.34	563.94		-
								1,085,795.54
Totals, including "Extra" Sheets	769,653.79	342,797.85	540,379.57	0.00	581,915.64	1,920.03	0.00	

Sheet 11a

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	85001-00	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85002-00	XXXXXXXXXXXX
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXXXX	57,708,743.00
Paid	57,708,743.00	XXXXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXXXX	XXXXXXXXXXXX
School Tax Payable #	85003-00	
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85004-00	-
*Not including Type 1 school debt service; emergency authorizations-schools; transfer to		
	57,708,743.00	57,708,743.00

#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2015	85045-00	XXXXXXXXXXXX
2015 Levy	85105-00	XXXXXXXXXXXX
Interest Earned	XXXXXXXXXXXX	-
Expended	-	XXXXXXXXXXXX
Balance December 31, 2015	85046-00	XXXXXXXXXXXX
	0.00	0.00

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	80003-01 XXXXXXXXXXXX	0.02
Due County for Added and Omitted Taxes	80003-02 XXXXXXXXXXXX	32,171.93
2015 Levy:		
General County	80003-03 XXXXXXXXXXXX	16,936,969.06
County Library	80003-04 XXXXXXXXXXXX	1,632,940.36
County Health	XXXXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXXXX	731,858.70
Due County for Added and Omitted Taxes	80003-05 XXXXXXXXXXXX	17,566.57
Paid	19,333,940.07	XXXXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXXXX	XXXXXXXXXXXX
County Taxes	17,566.57	XXXXXXXXXXXX
Due County for Added & Omitted Taxes	19,351,506.64	19,351,506.64

SPECIAL DISTRICT TAXES

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

SHEET NOT APPLICABLE	Debit	Credit
Balance January 1, 2015	80004-01	XXXXXXXXXXXX
State Library Aid Received in 2015	80004-02	XXXXXXXXXXXX
Expended	80004-09	XXXXXXXXXXXX
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	XXXXXXXXXXXX
State Library Aid Received in 2015	80004-04	XXXXXXXXXXXX
Expended	80004-11	XXXXXXXXXXXX
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	XXXXXXXXXXXX
State Library Aid Received in 2015	80004-06	XXXXXXXXXXXX
Expended	80004-13	XXXXXXXXXXXX
Balance December 31, 2015	80004-14	-
	0.00	0.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2015	80004-07	XXXXXXXXXXXX
State Library Aid Received in 2015	80004-08	XXXXXXXXXXXX
Expended	80004-15	XXXXXXXXXXXX
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-	2,400,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-	-	-
Miscellaneous Revenue Anticipated:		xxxxxxxxxxxx	xxxxxxxxxxxx
Adopted Budget		15,143,868.85	356,824.23
Added by N.J.S. 40A:4-87: (List on 17a)		xxxxxxxxxxxx	xxxxxxxxxxxx
Totals from Sheet 17a	540,379.57	540,379.57	-
Total Miscellaneous Revenue Anticipated	80103-	15,684,248.42	356,824.23
Receipts from Delinquent Taxes	80104-	66,000.00	39,661.76
Amount to be Raised by Taxation:		xxxxxxxxxxxx	xxxxxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	-	xxxxxxxxxxxx
(b) Addition to Local District School Tax	80106-	-	xxxxxxxxxxxx
(c) Minimum Library Tax	80121-	-	xxxxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	25,593,110.81	(122,320.09)
		43,743,359.23	274,165.90

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	102,300,141.50
Amount to be Raised by Taxation	xxxxxxxxxxxx	xxxxxxxxxxxx
Local District School Tax	80109-00	57,708,743.00
Regional School Tax	80119-00	-
Regional High School Tax	80110-00	-
County Taxes	80111-00	19,301,768.12
Due County for Added and Omitted Taxes	80112-00	17,566.57
Special District Taxes	80113-00	-
Municipal Open Space Tax	80120-00	-
Reserve for Uncollected Taxes	80114-00	xxxxxxxxxxxx
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxxxxx
Balance for Support of Municipal Budget (or)	80116-00	-
*Excess Non-Budget Revenue (see footnote)	80117-00	25,470,790.72
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxxxxx
	102,498,868.41	102,498,868.41

*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	43,202,979.66
2015 Budget - Added by N.J.S. 40A:4-87		80012-02	540,379.57
Appropriated for 2015 (Budget Statement Item 9)		80012-03	43,743,359.23
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item9)		80012-04	1,000,000.00
Total General Appropriations (Budget Statement Item 9)		80012-05	44,743,359.23
Add: Overexpenditures (see footnote)		80012-06	-
Total Appropriations and Overexpenditures		80012-07	44,743,359.23
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	42,616,484.92	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	198,726.91	
Reserved	80012-10	1,907,895.48	
Total Expenditures	80012-11	44,723,107.31	
Unexpended Balances Canceled (see footnote)	80012-12	20,251.92	

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)		-	
Total Authorizations		-	
Deduct Expenditures:			
Paid or Charged		-	
Reserved		-	
Total Expenditures		-	

**(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2015 LEVY**

1. Amount of Levy as per Duplicate (Analysis) # <i>or</i> (Abstract of Ratables)	82101-00	\$ 102,295,454.15
	82113-00	\$ -
2. Amount of Levy Special District Taxes	82102-00	\$ -
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$ 1,989.50
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$ 91,127.92
5a. Subtotal 2015 Levy	\$ 102,388,571.57	
5b. Reductions due to tax appeals**	-	
5c. Total 2015 Tax Levy	82106-00	\$ 102,388,571.57
6. Transferred to Tax Title Liens	82107-00	\$ -
7. Transferred to Foreclosed Property	82108-00	\$ -
8. Remitted, Abated or Canceled	82109-00	\$ 64,819.78
9. Discount Allowed	82110-00	\$ -
10. Collected in Cash: In 2014	82121-00	\$ 383,745.76
In 2015 *	82122-00	\$ 99,935,820.68
Homestead Benefit Credit	82124-00	\$ 1,660,075.06
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ 320,500.00
Total To Line 14	82111-00	\$ 102,300,141.50
11. Total Credits		\$ 102,364,961.28
12. Amount Outstanding December 31, 2015	83120-00	\$ 23,610.29
13. Percentage of Cash Collections to Total 2015 Levy (Item 10 divided by Item 5c) is:	99.91%	Note A
	82112-00	

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

14. <u>Calculation of Current Taxes Realized in Cash:</u>	\$ 102,300,141.50
Total of Line 10	\$ -
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ 102,300,141.50
To Current Taxes Realized in Cash (Sheet 17)	\$ -

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

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

* Include overpayments applied as part of 2015 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99
To Calculate Underlying Tax Collection Rate For 2015

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$ 102,300,141.50
<i>LESS</i> : Proceeds from Accelerated Tax Sale	<u>832,376.46</u>
NET Cash Collected	<u>\$ 101,467,765.04</u>
Line 5c (Sheet 22) Total 2015 Tax Levy.....	\$ <u>102,388,571.57</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>99.10%</u>

Tax Levy Sale section is NOT APPLICABLE

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$ <u>N/A</u>
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)	<u>-</u>
NET Cash Collected	<u>\$ N/A</u>
Line 5c (Sheet 22) Total 2015 Tax Levy	\$ <u>N/A</u>
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>N/A %</u>

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

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXXXXXX	XXXXXXXXXXXX
Due From State of New Jersey	35,572.82	XXXXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXXXX	
2. St. Citizens Deductions Per Tax Billings	55,000.00	XXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings	265,250.00	XXXXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	XXXXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector 2014	750.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXXXX	1,000.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXXXX	3,556.78
9. Received in Cash from State	XXXXXXXXXXXX	316,943.22
10.		
11.		
12. Balance December 31, 2015	XXXXXXXXXXXX	XXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXX	35,572.82
Due To State of New Jersey	-	XXXXXXXXXXXX
	357,072.82	357,072.82

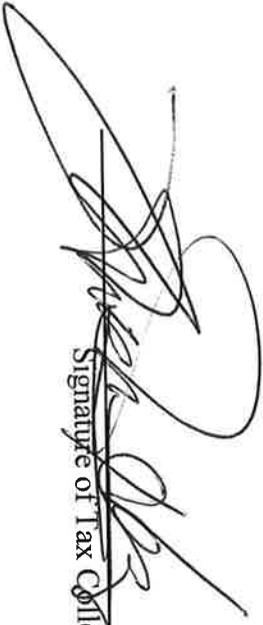
Calculation of Amount to be included on Sheet 22, Item 10-
2015 Senior Citizens and Veterans Deductions Allowed

Line 2	55,000.00
Line 3	265,250.00
Line 4, 5	1,250.00
Sub-Total	321,500.00
Less: Line 7	1,000.00
To Item 10, Sheet 22	320,500.00

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

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	-
Taxes Pending Appeal	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXX	-
Cash Paid to Appellants (Including 5% Interest from Date of Payment)	-	XXXXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)	-	XXXXXXXXXXXX
Balance December 31, 2015	-	XXXXXXXXXXXX
Taxes Pending Appeal *	-	XXXXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXXXX
	0.00	0.00

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



 Signature of Tax Collector

 License #

 Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2015		422,773.07	XXXXXXXXXXXX
A. Taxes	83102-00	20,133.36	XXXXXXXXXXXX
B. Tax Title Liens	83103-00	402,639.71	XXXXXXXXXXXX
2. Canceled:			
A. Taxes	83105-00	XXXXXXXXXXXX	-
B. Tax Title Liens	83106-00	XXXXXXXXXXXX	-
3. Transferred to Foreclosed Tax Title Liens:			
A. Taxes	83108-00	XXXXXXXXXXXX	-
B. Tax Title Liens	83109-00	XXXXXXXXXXXX	-
4. Added Taxes	83110-00	-	XXXXXXXXXXXX
5. Added Tax Title Liens	83111-00	156,355.96	XXXXXXXXXXXX
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXXXX	XXXXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXXXX	-
B. Tax Title Liens - Transfer from Taxes	83107-00	(1)	XXXXXXXXXXXX
7. Balance Before Cash Payments		579,129.03	579,129.03
8. Totals		579,129.03	XXXXXXXXXXXX
9. Balance Brought Down		XXXXXXXXXXXX	105,661.76
10. Collected:			
A. Taxes	83116-00	20,133.36	XXXXXXXXXXXX
B. Tax Title Liens	83117-00	85,528.40	XXXXXXXXXXXX
11. Interests and Costs - 2015 Tax Sale	83118-00	-	XXXXXXXXXXXX
12. 2015 Taxes Transferred to Liens	83119-00	-	XXXXXXXXXXXX
13. 2015 Taxes	83123-00	23,610.29	XXXXXXXXXXXX
14. Balance December 31, 2015			497,077.56
A. Taxes	83121-00	23,610.29	XXXXXXXXXXXX
B. Tax Title Liens	83122-00	473,467.27	XXXXXXXXXXXX
15. Totals		602,739.32	602,739.32

16. Percentage of Cash Collections to Adjusted Amount Outstanding
 (Item No. 10 divided by Item No.9) is 18.24%

17. Item No. 14 multiplied by percentage shown above is \$ 90,666.95 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	1,434,500.00
2. Foreclosed or Deeded in 2015	84103-00	XXXXXXXXXXXX
3. Tax Title Liens	84104-00	XXXXXXXXXXXX
4. Taxes Receivable	84102-00	XXXXXXXXXXXX
5A.	84105-00	XXXXXXXXXXXX
5B.	84106-00	XXXXXXXXXXXX
6. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXXXX
7. Adjustment to Assessed Valuation	84109-00	XXXXXXXXXXXX
8. Sales	84110-00	XXXXXXXXXXXX
9. Cash *	84111-00	XXXXXXXXXXXX
10. Contract	84112-00	XXXXXXXXXXXX
11. Mortgage	84113-00	XXXXXXXXXXXX
12. Loss on Sales	84114-00	XXXXXXXXXXXX
13. Gain on Sales	1,434,500.00	1,434,500.00
14. Balance December 31, 2015	1,434,500.00	1,434,500.00

CONTRACT SALES

THIS SECTION NOT APPLICABLE	Debit	Credit
15. Balance January 1, 2015	84115-00	XXXXXXXXXXXX
16. 2015 Sales from Foreclosed Property	84116-00	XXXXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXXXX
18.	84118-00	XXXXXXXXXXXX
19. Balance December 31, 2015	84119-00	XXXXXXXXXXXX
	0.00	0.00

MORTGAGE SALES

THIS SECTION NOT APPLICABLE	Debit	Credit
20. Balance January 1, 2015	84120-00	XXXXXXXXXXXX
21. 2015 Sales from Foreclosed Property	84121-00	XXXXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXXXX
23.	84123-00	XXXXXXXXXXXX
24. Balance December 31, 2015	84124-00	XXXXXXXXXXXX
	0.00	0.00

Analysis of Sale of Property:

* Total Cash Collected in 2015

-

(84125-00)

Realized in 2015 Budget

-

To Results of Operations (Sheet 19)

-

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

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

	Amount	Amount in	Amount	Balance
	Dec. 31, 2014	2015	Resulting	as at
	per Audit	Budget	from 2015	Dec. 31, 2015
	Report			
1. Emergency Authorization - Municipal *	\$			\$ -
2. Emergency Authorization - Schools	\$			\$ -
3. Over expenditure - Prior Year 21	\$ 3,453.02	\$ 74.20		\$ 3,378.82
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
 NONE**

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NONE

	<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.	_____	_____	_____	\$ _____	_____
5.	_____	_____	_____	\$ _____	_____

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

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

80027-00 80028-00

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


 Chief Financial Officer

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

Sheet 30

NOT APPLICABLE

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

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80034-01 xxxxxxxxxxxx		
Paid	80034-02	xxxxxxxxxxxx	
Outstanding, December 31, 2015	80034-03	xxxxxxxxxxxx	
	-	-	
2016 Bond Maturities - Term Bonds	80034-04	\$ -	
2016 Interest on Bonds *	80034-05	\$ -	
TYPE I SCHOOL SERIAL BOND			
Outstanding January 1, 2015	80034-06 xxxxxxxxxxxx		
Issued	80034-07 xxxxxxxxxxxx		
Paid	80034-08	xxxxxxxxxxxx	
Outstanding, December 31, 2015	80034-09	xxxxxxxxxxxx	
	-	-	
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.		\$ -

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. 2015 Various Improvements	12,435,062.00	07/16/15		07/15/15	0.850%		104,500.00	07/15/16
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
TOTALS	12,435,062.00	xxxxxxxxxx	-	xxxxxxxxxx	xxxxxxxxxx	-	104,500.00	xxxxxxxxxx
						80051-01	80051-02	

Sheet 33

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)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX
						80051-01	80051-02	

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

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

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

(Do not crowd - add additional sheets)

Township Of Ewing [Code 1102], Mercer County - AFS CY 2015

NOT APPLICABLE

Sheet 34

NOT APPLICABLE

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1. MCIA Lease Program 120 Month Schedule	177,767.39	171,462.16	6,305.23
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
Totals	177,767.39	171,462.16	6,305.23

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. <i>Code No Purpose</i>	Balance January 1, 2015		2015 Authorizations	Adjustments	Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
	142.75				142.75		-	-
05-29 Multi Purpose Ordinance - Capital Improvements		10,909.61			10,909.61		-	-
06-35 Multi Purpose Ordinance - Capital Improvements							-	-
					73,301.91	222,768.49	12,985.89	-
12-13 Multi Purpose Ordinance	309,056.29				565.00	4,746.49	-	-
13-17 Reappropriation Ordinance _Various Equipment	5,311.49				41,314.91		100,825.30	-
13-24 Various Improvements		142,140.21				150.00	-	-
13-43 Reappropriation Ordinance -Various Equipment	150.00			179,600.39	2,715,152.38		-	2,229,322.85
14-06 Multi Purpose Ordinance - Various Equip/Improvements		5,124,075.62			100,773.83		-	7,356.69
14-026 Police Technology Equipment		108,130.52					604.00	-
14-20 Reappropriation	604.00						3,338.33	-
15-05 Supplement to 2014-06			170,000.00		166,661.67		210,240.10	646,673.24
15-16 Various Improvements			4,204,802.00		3,347,888.66		7,997.14	-
15-22 Reappropriation			80,000.00		72,002.86		147,040.75	-
15-39 Various Improvements			185,200.00		38,159.25		-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
							-	-
Totals	315,264.53	5,385,255.96	4,640,002.00	179,600.39	6,566,872.83	227,664.98	483,031.51	2,883,352.78

Sheet 35

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

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2015

	Debit	Credit
Balance January 1, 2015	80029-01	194,049.30
Premium on Sale of Bonds	xxxxxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxxxxx	227,664.98
Appropriated to Finance Improvement Authorizations	80029-02	185,200.00
Appropriated to 2015 Budget Revenue	80029-03	xxxxxxxxxxxx
Balance December 31, 2015	80029-04	421,714.28

BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE

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

\$ _____

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

\$ _____

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

\$ _____

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

\$ _____

5. Total of 3 and 4 - Gross Appropriation

\$ _____

6. Less Amount of Special Trust Fund to be Used

\$ _____

7. Net Appropriation Required

\$ _____

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 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 \$ 102,388,571.57
 2. Amount of Item 1 Collected in 2015 (*) \$ 102,300,141.50
 3. Seventy (70) percent of Item 1 \$ 71,672,000.09
- (*) 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 NO
 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 -- \$ 102,388,571.57 = \$ 4,095,542.86

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	Sewer Utility	
55 - 68	Second	NOT APPLICABLE INTENTIONALLY LEFT OUT

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 SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEGDED 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
							...
							...
							...
							...
							...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							...
							...
							...
							...
Other Liabilities							...
Trust Surplus							XXXXXXXXXX
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	...
							...
							...
							...
							...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Sheet 43

NOT APPLICABLE

NOT APPLICABLE

SCHEDULE OF SEWER UTILITY BUDGET - 2015

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301- 200,000.00	200,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services	91302- -	-	-
Rents	91303- 8,407,273.19	8,500,872.88	93,599.69
Fire Hydrant Service	91304- -	-	-
Miscellaneous	91305- 32,000.00	43,636.06	11,636.06
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Subtotal	8,639,273.19	8,744,508.94	105,235.75
Deficit (General Budget) **	91306- 91307- 8,639,273.19	-	8,744,508.94

** 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		8,639,273.19
Added by N.J.S. 40A:4-87		-
Emergency		-
Total Appropriations		8,639,273.19
Add: Overexpenditures (See Footnote)		-
Total Appropriations and Overexpenditures		8,639,273.19
Deduct Expenditures:		
Paid or Charged	8,638,700.39	
Reserved	572.80	
Surplus (General Budget)**		-
Total Expenditures		8,639,273.19
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2015 OPERATION SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 SEWER Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:		xxxxxxxxxxxx
Budget Revenue (Not Including "Deficit (General Budget)")	8,744,508.94	
Miscellaneous Revenue Not Anticipated	80,175.51	
2014 Appropriation Reserves Canceled *	6,923.44	
Total Revenue Realized		8,831,607.89
Expenditures:		xxxxxxxxxxxx
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxxxxx	
Paid or Charged	8,638,700.39	
Reserved	572.80	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	8,639,273.19	
Less: Deferred Charges Included, In Above Total Expenditures		
Total Expenditures - As Adjusted		8,639,273.19
Excess		192,334.70
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of "Results of 2015 Operations" ("Excess in Operations" - Sheet 46)	192,334.70	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2015 Operations" ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

SECTION 2 NOT APPLICABLE

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 Utility for 2014:

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

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

RESULTS OF 2015 OPERATIONS SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxxx	105,235.75
Unexpended Balances of Appropriations	xxxxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxxx	80,175.51
Unexpended Balances of 2014 Appropriation Reserves *	xxxxxxxxxxxx	6,923.44
Deficit in Anticipated Revenue		xxxxxxxxxxxx
		xxxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxxx	-
Excess in Operations - to Operating Surplus	192,334.70	xxxxxxxxxxxx
* See restrictions in amount on Sheet 45, SECTION 2	192,334.70	192,334.70

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2015	xxxxxxxxxxxx	208,328.29
Excess in Results of 2015 Operations	xxxxxxxxxxxx	192,334.70
Amount Appropriated in 2015 Budget-Cash	200,000.00	xxxxxxxxxxxx
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxxx
Balance December 31, 2015	200,662.99	xxxxxxxxxxxx
	400,662.99	400,662.99

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

Cash	260,026.07	
Investments		
Interfund Accounts Receivable		
Subtotal	260,026.07	
Deduct Cash Liabilities Marked with "C" on Trial Balance	59,363.08	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	200,662.99	
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		200,662.99

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 UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2014 \$ 59,428.80

Increased by:

Sewer Rents Levied \$ 8,446,140.16

Decreased by:

Collections \$ 8,500,872.88
 Overpayments applied \$ -
 Transfer to Sewer Liens \$ -
 Other \$ -
 \$ 8,500,872.88

Balance December 31, 2015 \$ 4,696.08

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2014 \$ 531.07

Increased by:

Transfers from Accounts Receivable \$ -
 Penalties and Costs \$ -
 Other \$ -
 \$ -

Decreased by:

Collections \$ -
 Other \$ -
 \$ -

Balance December 31, 2015 \$ 531.07

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

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

	Amount		Balance		
	Caused By	Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Dec. 31, 2015 as at
1. Emergency Authorization - *	\$	22,273.19	\$	(22,273.19)	\$ -
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.	_____	_____	_____	\$ _____	_____

DEBT SERVICE FOR SEWER UTILITY NOTES (OTHER THAN UTILITY 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		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	

Sheet 50

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 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)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

Sheet 51

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

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

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

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

SCHEDULE OF SEWER 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			

Sheet 51a

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

NOT APPLICABLE

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

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

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

* 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 SECOND (N/A) 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								XXXXXXXXXX
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	...
								...
								...
								...
								...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Sheet 57

NOT APPLICABLE

NOT APPLICABLE

**SCHEDULE OF
Second (N/A) UTILITY BUDGET - 2015**

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	-01	-	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	-02	-	-
Rents	91303-	-	-
Fire Hydrant Service	91304-	-	-
Miscellaneous	91305-	-	-
		-	-
		-	-
		-	-
		-	-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	-	-	-
		-	-
		-	-
		-	-
		-	-
Subtotal	-07	-	-
Deficit (General Budget) **	-08	-	-

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

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2015 OPERATION SECOND (N/A) UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 Second (N/A) 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:	XXXXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled *		
Total Revenue Realized	-	
Expenditures:	XXXXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXXXX	
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)		
Deficit		-
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 Second (N/A) Utility for 2014:

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

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

**RESULTS OF 2015 OPERATIONS
SECOND (N/A) UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXXXXXXXX	
Deficit in Anticipated Revenue		XXXXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXXXXXX
* See restrictions in amount on Sheet 59, SECTION 2	-	-

OPERATING SURPLUS - SECOND (N/A) UTILITY

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

**ANALYSIS OF BALANCE DECEMBER 31, 2015
(FROM SECOND (N/A) UTILITY - TRIAL BALANCE)**

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

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

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

**SCHEDULE OF SECOND (N/A) UTILITY
ACCOUNTS RECEIVABLE**

THIS SECTION NOT APPLICABLE

Balance December 31, 2014

\$ _____

Increased by:

Second (N/A) Rents Levied

\$ _____ -

Decreased by:

Collections

\$ _____ -

Overpayments applied

\$ _____ -

Transfer to Second (N/A) Liens

\$ _____ -

Other

\$ _____ -

\$ _____ -

Balance December 31, 2015

\$ _____ -

SCHEDULE OF SECOND (N/A) UTILITY LIENS

Balance December 31, 2014

\$ _____

Increased by:

Transfers from Accounts Receivable

\$ _____ -

Penalties and Costs

\$ _____ -

Other

\$ _____ -

\$ _____ -

Decreased by:

Collections

\$ _____ -

Other

\$ _____ -

\$ _____ -

Balance December 31, 2015

\$ _____ -

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SECOND (N/A) UTILITY FUND**

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

	Amount		Amount in		Amount		Balance
<u>Caused By</u>		Dec. 31, 2014		2015		Resulting	
		per Audit		Budget		from 2015	
		<u>Report</u>				<u>Dec. 31, 2015</u>	

NONE

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

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

DEBT SERVICE FOR SECOND (N/A) UTILITY NOTES (OTHER THAN UTILITY 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		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	

Sheet 64

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 - SECOND (N/A) 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)

DEBT SERVICE SCHEDULE FOR SECOND (N/A) UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

Sheet 65

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

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

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

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

SCHEDULE OF SECOND (N/A) 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 -

Sheet 65a

**SECOND (N/A) UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

NOT APPLICABLE

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXXXX	
Received from 2015 Budget Appropriations *	XXXXXXXXXXXX	
	XXXXXXXXXXXX	
Improvement Authorizations by Canceled Capital Improvement Fund)	XXXXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXXXX	XXXXXXXXXXXX
		XXXXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXXXX
		XXXXXXXXXXXX
Balance December 31, 2015	-	-

**SECOND (N/A) UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

* 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.

