ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014 (UNAUDITED)

POPULATION LAST CENSUS NET VALUATION TAXABLE 2014 MUNICODE 1,343 105,963,385 1702

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: COUNTIES - JANUARY 26, 2015 MUNICIPALITIES - FEBRUARY 10, 2015

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.

| =5. | | | | | |
|-----|---------|----|-------|-----------|-------|
| | | | | | |
| | Borough | of | Flmer | County of | Salem |

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 | Cyrchia a Strang | 176 |
|-----------|-------------------------|-----|
| 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 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, **Cynthia A. Strang**, am the Chief Financial Officer, License #NO2260193, of the **Borough of Elmer, County of Salem**, 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, 2014, 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, 2014.

| Signature: | Contine astrang |
|---------------|--------------------------------------|
| Title: | Chief Financial Officer |
| ritie. | Ciliei Filianciai Officei |
| Address: | P. O. Box 882, 120 South Main Street |
| | Elmer, NJ 08318 |
| Phone Number: | (856) 521-0530 |
| Fax Number: | (856) 358-2180 |
| Email: | elmercmfo@netscape.net |

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 A 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 BOROUGH of ELMER as of December 31, 2014, and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2014 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:



| 1 | (Registered Municipal Accountant) |
|------------------|--|
| | ■ The color of |
| | Nightlinger, Colavita, and Volpa, PA |
| _ | (Firm Name) |
| | PO Box 799 |
| | (Address) |
| | Williamstown, NJ 08094 |
| | (Address) |
| | (856) 629-3111 |
| | (Telephone Number) |
| | ray@colavita.net |
| | (Email) |
| | (856) 728-2245 |
| Certified by me | (Fax Number) |
| this day of 2015 | |

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

| BY | CONSTRUCTION CODE OFFICIAL | |
|---|---|----------|
| | N/A | |
| governing revenues ger | es that the municipality has complied with the regulations nerated by uniform construction code fees and expenditu perations for fiscal year 2014 as required under | s res |
| Printed name: Signature: Certificate #: Date: | | |
| | | |

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION EY CHIEF FINANCIAL OFFICER

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

N/A: LOCAL BUDGET EXAMINATION STATUS - GROUP 3

CERTIFICATION OF QUALIFYING MUNICIPALITY

- 1. The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%.
- 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.
- 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.
- 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 "CAP" waiver.
- 10. The municipality will not apply for Transitional Aid for 2015.

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: | Borough of Elmer |
|--------------------------|-------------------|
| Chief Financial Officer: | Cynthia A. Strang |
| Signature: | |
| Certificate #: | NO2260193 |
| Date: | |

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

| Municipality: | N/A |
|--------------------------|-----|
| Chief Financial Officer: | |
| Signature: | |
| Certificate #: | |
| Date: | |

| | 21-6000549 Federal ID # | | | | |
|--|--|-------------------------------------|--|------------------------------------|---------------------------------------|
| В | Borough of Elmer Municipality | | | | |
| | Salem County | | | | |
| | Report of Fe | | and State Financ ditures of Award | | nce |
| | Fisc | al Year E | nding: December 3 | 1, 2014 | |
| | (1) | | (2) | | (3) |
| | Federal Programs Expended (Administered by the state) | | State Programs Expended | | Other Federal Programs Expended |
| TOTAL | \$3,749.99 | \$ | 162,814.50 | \$ | 0.00 |
| | Type of audit r | Single Progr Finar | oy OMB A-133 and O e Audit ram Specific Audit ncial Statement Audit Government Auditin | Performed in A | |
| must report of audit red threshold h | ocal governments, who are re the total amount of federal a quired to comply with OMB A- nas been increased to \$500,0 res are defined in Section 205 | ınd state 133 (revi 00 begini | funds expended duri sed June 27, 2003) a ning with fiscal year e | ng its fiscal yea and OMB 04-04 | ar and the type 4. The single audit |
| (1) | Report expenditures from government. Federal pas Domestic Assistance (CFI | s-through | n funds can be identif | fied by the Cata | alog of Federal |
| (2) | Report expenditures from indirectly from pass-throug tax, etc.) since there are | gh entitie: | s. Exclude state aid | d (i.e. CMPTRA | |
| (3) | Report expenditures from or indirectly from other that | | 50-70 L 10 10 10 10 10 10 10 10 10 10 10 10 10 | ectly from the | federal government |
| | | | | | |
| | Signature of Chie | Attanç ef Financ | al Officer | 2.9. | 15 Date |

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

| | The following certification is to be used ONLY in the event there | is NO municipally |
|------------|---|-------------------|
| operated u | tility. | |
| | | |
| | | |

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.

NA

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 BOROUGH of ELMER, COUNTY of SALEM, during the year 2014 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, 2014 |
| Certification is hereby made that the Net Valuation Taxable of property liable to taxation |

Signature of Tax Assessor

Borough of Elmer

Municipality

Salem

County

105,149,100

for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance

with the requirements of N.J.S.A. 54:4-35, was in the amount of \$

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS OF DECEMBER 31, 2014

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

| Cash - Chief Financial Officer Cash - Tax Collector Cash - Change Funds | \$ 744,576.18 1,392.23 | |
|---|------------------------------|---|
| | | |
| Cash - Change Funds | 1,392.23 | |
| | 200.00 | |
| | \$ 746,168.41 | |
| Delinquent Property Taxes | \$ 37,472.98 | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |
| Tax Title Liens Receivable | 8,142.16 | |
| Property Acquired for Taxes - Assessed Valuation | 20,500.00 | |
| Amount Due from: | | |
| General Capital Fund | 91.72 | 4 |
| Trust Other Fund | 111.05 | |
| Miscellaneous Accounts Receivable (DCRP monies) | 433.91 | |
| Revenue Accounts Receivable | 6,642.97 | |
| | \$ 73,394.79 | |
| Deferred Charges: | | |
| Emergency Authorizations | \$ 1,044.39 | |
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POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS OF DECEMBER 31, 2014

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

| Title of Account | Debit | Credit |
|---|--------------|------------------|
| Reserve for Encumbrances | | \$ 24,144.94 |
| Appropriation Reserves | | 102,313.49 |
| Prepaid Taxes | | 48,996.74 |
| Amount Due to State of New Jersey per c.20, PL 1971 | | 2,799.00 |
| Amount Due County for County Taxes | | 27.00 |
| Amount Due County for Added, Omitted and Rollback Taxes | | 2,240.58 |
| Amount Due to: | | |
| Payroll Trust Fund | | 24.83 |
| Federal and State Grant Fund | | 27,694.97 |
| Reserve for Debt Service | | 44,446.00 |
| Reserve for Sale of Municipal Assets | | 64,610.00 |
| State of New Jersey - Marriage License Fee | | 25.00 |
| Local School District Tax Payable | | 208,437.60 |
| | | |
| | | \$ 525,760.15 "C |
| | | |
| Reserve for Receivables and Other Assets | | 73,394.79 |
| | | |
| Fund Balance | | 221,452.65 |
| | | |
| | | |
| | | |
| | \$ 820,607.5 | 9 \$ 820,607.59 |
| | [8] | |
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POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2* AS OF DECEMBER 31, 2014

| Title of Account | Debit | Credit |
|---------------------------------|-------------|---|
| PUBLIC ASSISTANCE TRUST FUNDS | | |
| cash: | | |
| PATF I | \$ - | |
| PATF II | - | |
| December for Dublin Application | | |
| Reserve for Public Assistance | 9 | 5 - |
| | | |
| Total | \$ - 9 | - |
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| N/A | | or and the second se |
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(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS OF DECEMBER 31, 2014

| Debit | Credit |
|-----------|--------------|
| | |
| 14,876.00 | |
| 27,694.97 | |
| | \$ 1,589.00 |
| | |
| | 3,734.53 |
| | 37,247.44 |
| 42,570.97 | \$ 42,570.97 |
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(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS OF DECEMBER 31, 2014

| Title of Account | | Debit | Credit |
|--|----|-----------|-----------------|
| ANIMAL CONTROL TRUST FUND | | | |
| Cash | \$ | 3,149.50 | |
| Prepaid Licenses: | | | |
| Dog | | | \$ 800.00 |
| Cat | | | 310.00 |
| Reserve for Animal Control Expenditures | | | 2,039.50 |
| Total | \$ | 3,149.50 | \$ 3,149.50 |
| TRUST OTHER FUND | | | |
| Cash | \$ | 63,106.56 | |
| Amount Due from Current Fund (Payroll) | | 24.83 | |
| Amount Due to Current Fund (Trust Other) | | | \$ 111.05 |
| Reserve for: | | | |
| Tax Title Lien Redemptions | | | 19,471.79 |
| Payroll Deductions Payable | | | 2,307.62 |
| Tax Premiums | | | 24,100.00 |
| Escrow Deposits | | | 2,000.00 |
| Performance Guarantee | | | 6,424.64 |
| Private Contractor's Escrow | _ | | 100.00 |
| Snow Removal Trust | | | 7,041.29 |
| Fire Safety Fees | | | 1,575.00 |
| | | | |
| Total | \$ | 63,131.39 | \$ 63,131.39 |

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

| Municipal Public Defender Expended Prior Year 2013 | | (1) | \$ | 25% |
|---|--|----------------------------------|------------------------------|-----|
| | | (2) | \$ | |
| Municipal Public Defender Trust Cash Balance December | er 31, 2014 | (3) | \$ | |
| Note: If the amount of money in a dedicated fund estable the amount which the municipality expended during the process of the amount expended Review Collection Fund administered by the Victims of Control (New Jersey 08625). | orior year providing the se I shall be forwarded to the | ervices of a m e Criminal Dis | unicipal public position and | % |
| Amount in excess of the amount expended: | 3 - (1 + 2) = | | \$ | |
| The undersigned certifies that the municipality Municipal Public Defender as required under Public Law | has complied with the reg | gulations gove | erning | |
| | Chief Financial Officer: | | | |
| | Signature: | | | |
| | Certificate Number: | - | | |
| | Date: | | | |



Schedule of Trust Fund Reserves

| | Purpose | | Amount Dec. 31, 2013 per Audit Report | <u>Receipts</u> | <u>Disbursements</u> | Balance as at Dec. 31, 2014 |
|-----|-----------------------------|----------------|---------------------------------------|--|---|--|
| 1. | Subdivision Escrow | . \$_ | 8,400.62 \$ | 5,326.25 | 11,726.87 \$ | 2,000.00 |
| 2. | Tax Premiums | | 13,500.00 | 25,900.00 | 15,300.00 | 24,100.00 |
| 3. | Fire Safety Fees | | 1,575.00 | | | 1,575.00 |
| 4. | Performance Guarantee | | 6,401.09 | 105,301.55 | 105,278.00 | 6,424.64 |
| 5. | Private Contractor's Escrow | | 100.00 | 1,440.00 | 1,440.00 | 100.00 |
| 6. | Tax Title Lien Redemptions | | 1,000.00 | 91,250.74 | 72,778.95 | 19,471.79 |
| 7. | Payroll | | 1,213.42 | 351,541.91 | 350,447.71 | 2,307.62 |
| 8. | Snow Removal Trust | | 8,023.03 | 4,018.26 | 5,000.00 | 7,041.29 |
| 9. | | | | | | |
| 10. | | - | | | | |
| 11. | | - | - | | | |
| 12. | - | _ | - | | , <u></u> , | |
| 13. | 9 | - | | | | |
| 14. | | . . | | | 2. | |
| 16. | | _ | | | | - |
| 17. | | _ | | - | | |
| 18. | | _ | | | <u> </u> | |
| 19. | | : :- | | | - | <u> </u> |
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| 21. | | 11- | | - Carrier of the Carr | | |
| 22. | | - | | | (************************************** | w |
| 23. | | _ | | | | |
| 24. | | - | | | 8 | |
| 25. | | | _ | | : | 8 |
| 26. | 2 | _ | | | | The second secon |
| 27. | - | - | | | · | |
| 28. | | _ | | | · | |
| 29. | | _ | | | (************************************ | |
| 30. | | _ | | | | |
| | Totals: | \$_ | 40,213.16 \$ | 584,778.71 | 561,971.53 \$ | 63,020.34 |

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

| Title of Liability to Which Cash | Audit | | REC | RECEIPTS | | | Disbursements | Balance |
|---|---------------|--------------------------|-------------------|-----------|-----------|-----------|---------------|---------------|
| and Investments Are Pledged | Dec. 31, 2013 | Assessments and Liens | Current Budget | | | | | Dec. 31, 2014 |
| Assessment Serial Bond Issues: | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | N/A | | | | |
| | | | | | | | | , |
| Assessment Bond Anticipation Note Issues: | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| | | | | | 2 | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | 5 | | | |
| Other Liabilities | | | | | | | | |
| Total Surplus | | | | | | | | |
| * Less Assets "Unfinanced" | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX | XXXXXXXXX |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

* Show as red figure

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2014

| Title of Account | Debit | Credit |
|---|-----------|---------------------|
| Est. Proceeds Bonds and Notes Authorized | \$ | - XXXXXXXXX |
| Bonds and Notes Authorized but Not Issued | xxxxxxx | xxx |
| Cash | 338,36 | 9.07 |
| Deferred Charges to Future Taxation: | | |
| Unfunded | 248,90 | 8.00 |
| Funded | | - |
| Bond Anticipation Notes | | 288,500.00 |
| Capital Improvement Fund | | 65,790.00 |
| Amount Due to: | | |
| Current Fund | | 91.72 |
| Improvement Authorizations: | | |
| Funded | | 66,000.00 |
| Unfunded | | 150,160.35 |
| Fund Balance | | 16,735.00 |
| | | |
| | | |
| | \$ 587,27 | 77.07 \$ 587,277.07 |
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CASH RECONCILIATION DECEMBER 31, 2014

| - OAUII | INCOUNTED | ATION DECE | WIDER 31, 20 | T |
|---|-----------|-----------------|--------------|-----------------|
| | С | ash | Less Checks | Cash Book |
| | *On Hand | On Deposit | Outstanding | Balance |
| Current | | \$ 748,804.20 | \$ 2,835.79 | \$ 745,968.41 |
| Trust - Assessment | | | | |
| Trust - Dog License | | 3,403.50 | 254.00 | 3,149.50 |
| Trust - Other | | 71,035.61 | 7,929.05 | 63,106.56 |
| Capital - General | | 338,369.07 | | 338,369.07 |
| Water Operating | | 120,233.90 | | 120,233.90 |
| Water Capital Utility - Assessment Trust | | 240,991.44 | | 240,991.44 |
| Public Assistance ** | | | | |
| Garbage District | | | | |
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| (MINERAL STATE OF THE STATE OF | | | | |
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| | | | | * |
| Total | \$ - | \$ 1,522,837.72 | \$ 11,018.84 | \$ 1,511,818.88 |

^{*} Includes Deposits in Transit

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, 2014.

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, 2014.

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: | Ciratus a | Strong | Title: | Chief Financial Officer |
|------------|-----------|--------|--------|-------------------------|
| | A | () | | |

^{**} Be sure to include a public assistance account reconciliation and trial balance if the municipality maintains such a bank account.

CASH RECONCILIATION DECEMBER 31, 2014 (cont'd) LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

| FIRST NATIONAL BANK OF ELMER | | |
|------------------------------|-------------|-----------------|
| Current - CFO | 56-3000387 | \$ 747,411.97 |
| Current - Tax Collector | 56-3025806 | 1,392.23 |
| Tax Title Lien Redemption | 56-3025798 | 20,448.34 |
| Tax Premium | 56-3028115 | 24,190.88 |
| Escrow | 56-3017126 | 3,571.57 |
| Fire Safety Fees | 56-3040797 | 1,575.00 |
| Private Contractors' Escrow | 01-0020892 | 100.00 |
| Payroll | 56-3014685 | 7,683.89 |
| Animal Trust | 56-3000445 | 2,264.21 |
| Animal License | 56-206085-3 | 1,139.29 |
| Snow Removal Trust | 01-0036745 | 7,041.29 |
| Performance Guarantee | 56-3040243 | 6,424.64 |
| General Capital | 56-3000429 | 338,369.07 |
| Water Operating | 56-3000494 | 119,200.84 |
| Water Capital | 56-3014692 | 240,991.44 |
| Water Collector | 56-3000486 | 1,033.06 |
| | | |
| | | \$ 1,522,837.72 |

Note: Section 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 Jan. 1, 2014 | 410 | 2014 Budget Revenue Realized | Received | Cancelled | | Balance Dec. 31, 2014 |
|--|-------------------------|-----------|---------------------------------------|---------------|-------------|--------|--------------------------|
| State Grants Municipal Alliance Program | 8,1, | 8,196.00 | \$ 6,266.31 | \$ 2,738.31 | \$ 7,448.00 | | \$ 4,276.00 |
| X | | | | | | | |
| Recycling Tonnage Grant | | | 2,320.24 | 2,320.24 | | | 1 |
| | | | | | | | |
| Clean Communities Grant | | | 4,000.00 | 4,000.00 | | | |
| | | | | | | | |
| Municipal Court Alcohol Education Rehabilitation | | 50.00 | | | 50.00 | | ī |
| | | | 45 | | | | |
| NJ DOT Municipal Aid Program - Sidewalks | | | 150,000.00 | 150,000.00 | | | 1 |
| | | | | | | | |
| Stormwater Grant | 5,00 | 5,000.00 | | | | | 5,000.00 |
| 5 | | | | | | | |
| Wastewater Management | 5,00 | 5,000.00 | | | | | 5,000.00 |
| | | | | | | | |
| Body Armor Replacement Fund | | | 1,184.99 | 1,184.99 | | | ī |
| | | | æ | | | | |
| Salem County Safe Roadways | | | 3,000.00 | 2,400.00 | | | 00.009 |
| Totals | \$ 18,2, | 18,246.00 | \$ 166,771.54 | \$ 162,643.54 | \$ 7,498.00 | ٠ & | \$ 14,876.00 |
| | | | | | | | |

Sheet 10

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| form | Balance lan 1 2014 | Transferre | Transferred from 2014 Budget Appropriations | Expended | Cancelled | Balance Dec. 31, 2014 |
|--|-----------------------|-------------|---|---------------|-------------|--------------------------|
| למוד | | Budget | Appropriations by 40A:4-87 | - | | |
| State Grants | | | | | | |
| Municipal Alliance Program | \$ 9,134.31 | \$ 2,610.97 | \$ 5,221.93 | \$ 5,190.00 | \$ 8,425.69 | \$ 3,351.52 |
| Clean Communities Program | | | 4,000.00 | 3,917.50 | | 82.50 |
| Body Armor Fund | 1,374.00 | 1,184.99 | | 795.00 | | 1,763.99 |
| SCIA REA Grant Program | 3,547.00 | | | | | 3,547.00 |
| Salem County Safe Roadways | | | 3,000.00 | 2,400.00 | | 600.00 |
| Municipal Court Alcohol Education | 50.00 | | | | 90.00 | , |
| Recycling Tonnage Grant | 4,327.00 | 2,320.24 | | 512.00 | | 6,135.24 |
| Stormwater Grant | 75.50 | | | | | 75.50 |
| Wastewater Management | 5,000.00 | | | | | 5,000.00 |
| NJ DOT Municipal Aid Program - Sidewalks | 150,000.00 | | | 150,000.00 | | 1 |
| Federal Grants | | | | | | |
| FEMA Reimbursements - Hurricane Irene | 5,301.18 | | | | | 5,301.18 |
| Small Cities CDBG: | | | | | | |
| Small Cities Reimbursement | 10,807.50 | | | | | 10,807.50 |
| 2005 Small Cities | 30.00 | | | 30.00 | | т |
| 2007 Small Cities | 4,080.00 | | | 3,496.99 | | 583.01 |
| 2009 Small Cities | 223.00 | | | 223.00 | | 1 |
| Totals | \$ 193,949.49 | \$ 6,116.20 | \$ 12,221.93 | \$ 166,564.49 | \$ 8,475.69 | \$ 37,247.44 |
| | | | | | | |

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS (cont.)

| | | | | / | | |
|--------|-----------------------|---------------------------|-----------------------------------|----------|-----------|--------------------------|
| Grant | Balance Ian 1 2014 | Transferred Budget Apr | d from 2014 | Expended | Cancelled | Balance Dec. 31, 2014 |
| | | Budget | Budget Appropriations by 40A:4-87 | | | |
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| Totals | | | | | | |
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Sheet 11a

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| | Balance | Transferre | ed to 2014 | | | | Balance | 90 |
|-------------------|--------------|--------------------|----------------------------|---------|-------------|---|--------------|----------|
| Grant | Jan. 1, 2014 | Budget App | propriations | | Received | | Dec. 31, | 2014 |
| | | Budget Appropriati | Appropriations by 40A:4-87 | | | | | |
| State Grants | | | | | | | | |
| | | | | | | | | |
| Body Armor Fund | \$ 1,184.99 | \$ 1,184.99 | | | \$ 1,006.11 | | \$ 1,0 | 1,006.11 |
| | | | | | | | | |
| Recycling Tonnage | 2,320.24 | 2,320.24 | | | 2,728.42 | | 2,7 | 2,728.42 |
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| | | | | | | | | |
| Totals | \$ 3,505.23 | 3,505.23 | \$ | ı \$ | \$ 3,734.53 | ٠ | \$ \$ 3,7 | 3,734.53 |

* LOCAL DISTRICT SCHOOL TAX

| | | Debit | Credit |
|--|----------|-----------------|-----------------|
| Balance January 1, 2014 | | xxxxxxxxx | xxxxxxxxx |
| School Tax Payable # | 85001-00 | xxxxxxxxx | \$ 184,753.40 |
| School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) | 85002-00 | xxxxxxxxx | 414,011.00 |
| Levy School Year July 1, 2014 - June 30, 2015 | | xxxxxxxxx | 1,310,641.00 |
| Levy Calendar Year 2014 | | xxxxxxxxx | |
| Paid | | 1,286,883.60 | xxxxxxxxx |
| Prior year adjustment to payable amount | | | 168,926.80 |
| Balance December 31, 2014 | | xxxxxxxxx | xxxxxxxxx |
| School Tax Payable # | 85003-00 | 208,437.60 | xxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2014-2015) | 85004-00 | 583,011.00 | xxxxxxxxx |
| * Not including Type I school debt service, emergency authorizations - | | \$ 2,078,332.20 | \$ 2,078,332.20 |

schools, transfers to Board of Education for use of local schools.

MUNICIPAL OPEN SPACE TAX

| | | Debit | Credit |
|---------------------------|----------|-----------|-----------|
| Balance January 1, 2014 | 85045-00 | XXXXXXXXX | |
| 2014 Levy | 81105-00 | XXXXXXXXX | |
| Interest Earned N/A | | xxxxxxxxx | |
| Expenditures | | | xxxxxxxxx |
| Balance December 31, 2014 | 85046-00 | | xxxxxxxxx |
| | | \$ - | \$ - |

[#] Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

| | | Debit | Credit |
|---|----------|-----------|-----------|
| Balance January 1, 2014 | | xxxxxxxxx | XXXXXXXXX |
| School Tax Payable # | 85031-00 | XXXXXXXX | |
| School Tax Deferred (Not in excess of 50% of Levy - 2013-2014) | 85032-00 | xxxxxxxxx | |
| Levy School Year July 1, 2014 - June 30, 2015 | | XXXXXXXXX | |
| Levy Calendar Year 2014 | | xxxxxxxx | |
| Paid N/A | | | xxxxxxxxx |
| Balance December 31, 2014 | | XXXXXXXXX | xxxxxxxxx |
| School Tax Payable # | 85033-00 | | xxxxxxxxx |
| School Tax Deferred (Not in excess of 50% of Levy - 2014-2015) | 85034-00 | | xxxxxxxxx |
| | | N - | |

[#] Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

| 85041-00 85042-00 | XXXXXXXXXX XXXXXXXXXX | xxxxxxxx |
|----------------------|--------------------------|-------------------------------------|
| | | |
| 85042-00 | xxxxxxxxx | |
| 1 | 1 | |
| | XXXXXXXXX | |
| | XXXXXXXX | |
| | | xxxxxxxxx |
| | xxxxxxxxx | xxxxxxxxx |
| 85043-00 | | XXXXXXXXX |
| 85044-00 | | xxxxxxxxx |
| | | XXXXXXXXX XXXXXXXXXX 85043-00 |

[#] Must include unpaid requisitions.

COUNTY TAXES PAYABLE

| | | Debit | Credit |
|--|------------|-----------------|-----------------|
| Balance January 1, 2014 | | xxxxxxxxx | XXXXXXXXX |
| County Taxes | 80003-01 | xxxxxxxxx | \$ 27.00 |
| Due County for Added and Omitted Taxes | 80003-02 | xxxxxxxxx | 614.20 |
| 2014 Levy: | | XXXXXXXXX | xxxxxxxxx |
| General County | 80003-03 | xxxxxxxxx | 1,012,739.44 |
| County Library | 80004-04 | xxxxxxxxx | _ |
| County Health | | xxxxxxxxx | <u> </u> |
| County Open Space Preservation | | xxxxxxxxx | 21,385.06 |
| Due County for Added and Omitted Taxes | 80003-05 | xxxxxxxxx | 2,240.58 |
| Paid | | 1,034,738.70 | xxxxxxxxx |
| Balance December 31, 2014 | o l | xxxxxxxxx | xxxxxxxxx |
| County Taxes | | 27.00 | xxxxxxxxx |
| Due County for Added and Omitted Taxes | 100 = 7-00 | 2,240.58 | xxxxxxxxx |
| | | \$ 1,037,006.28 | \$ 1,037,006.28 |

SPECIAL DISTRICT TAXES

| | | | Debit | Credit |
|----------------------------|--|----------------------|------------|-----------|
| Balance January 1, 2014 | See a se | 80003-06 | XXXXXXXXX | |
| 2014 Levy: (List Each Type | of District Separa | tely - See Footnote) | xxxxxxxxx | xxxxxxxxx |
| Fire - | 81108-00 | | xxxxxxxxx | xxxxxxxxx |
| Sewer - | 81111-00 | - N. C. (1990) | xxxxxxxxx | xxxxxxxxx |
| Water - | 81112-00 | | xxxxxxxxx | xxxxxxxxx |
| Garbage - | 81109-00 | | xxxxxxxxx | xxxxxxxxx |
| Open Space - | 81105-00 | | xxxxxxxxxx | xxxxxxxxx |
| | | N/A | xxxxxxxxx | xxxxxxxxx |
| | | | xxxxxxxxx | xxxxxxxxx |
| Total 2014 Levy | | 80003-07 | xxxxxxxxx | |
| Paid | | 80003-08 | | xxxxxxxxx |
| Balance December 31, 201 | 4 | 80003-09 | | xxxxxxxxx |

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

| | | Debit | Credit |
|------------------------------------|----------|-----------|-----------|
| Balance January 1, 2014 | 80004-01 | xxxxxxxxx | |
| State Library Aid Received in 2014 | 80004-02 | XXXXXXXXX | |
| Expended | 80004-09 | | xxxxxxxxx |
| N/A | | | |
| Balance December 31, 2014 | 80004-10 | | |
| | | | |

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

| Balance January 1, 2014 | 80004-03 | xxxxxxxxx | |
|------------------------------------|----------|-----------|-----------|
| State Library Aid Received in 2014 | 80004-04 | XXXXXXXXX | |
| N/A | 4 | | |
| Expended | 80004-11 | | xxxxxxxxx |
| Balance December 31, 2014 | 80004-12 | | |
| | | | |

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

| Balance January 1, 2014 | 80004-05 | XXXXXXXXX | |
|------------------------------------|----------|-----------|------------|
| State Library Aid Received in 2014 | 80004-06 | XXXXXXXXX | |
| Expended | 80004-13 | | XXXXXXXXXX |
| N// | 4 | | |
| Balance December 31, 2014 | 80004-14 | | |
| | | | |

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

| Balance January 1, 2014 | 80004-07 | XXXXXXXXX | |
|------------------------------------|----------|-----------|-----------|
| State Library Aid Received in 2014 | 80004-08 | XXXXXXXXX | |
| Expended | 80004-15 | | xxxxxxxxx |
| N/. | A | | |
| Balance December 31, 2014 | 80004-16 | | |
| | | | |

STATEMENT OF GENERAL BUDGET REVENUES 2014

| Source | | Budget - 01 | | | Realized - 02 | Excess or Deficit * -03 | |
|---|--------------------------------|----------------|--------------|----|------------------|-------------------------|--|
| Surplus Anticipated Surplus Anticipated with Prior Written Co | 80101 - nsent of 80102 - | \$ | 121,000.00 | \$ | 121,000.00 | \$ - | |
| Miscellaneous Revenue Anticipated: | | х | XXXXXXXX | | xxxxxxxxx | xxxxxxxxx | |
| Adopted Budget | | | 328,339.30 | | 322,236.52 | (6,102.78) | |
| Adopted by N.J.S. 40A:4-87: (Lis | t on 17a) | х | xxxxxxxx | | XXXXXXXXX | xxxxxxxxx | |
| | | | 11,177.54 | | 11,177.54 | - | |
| Total Misc. Revenue Anticipated | 80103 - | \$ | 339,516.84 | \$ | 333,414.06 | \$ (6,102.78) | |
| Receipts from Delinquent Taxes | 80104 - | | 88,000.70 | | 95,824.84 | 7,824.14 | |
| Amount to be Raised by Taxation: | | х | XXXXXXXXX | | xxxxxxxx | xxxxxxxxx | |
| (a) Local Tax for Municipal Purposes | 80105 - | | 585,903.00 | | xxxxxxxxx | xxxxxxxxx | |
| (b) Addition to Local District School Tax | 80106 - | | | L | xxxxxxxxx | xxxxxxxxxx | |
| Total Amount to be Raised by Taxation | 80107 - | | 585,903.00 | L | 668,440.18 | 82,537.18 | |
| | | \$ | 1,134,420.54 | \$ | 1,218,679.08 | \$ 84,258.54 | |

ALLOCATION OF CURRENT TAX COLLECTIONS

| | | Debit | Credit |
|---|----------|-----------------|-----------------|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) | 80108-00 | XXXXXXXXX | \$ 2,896,486.96 |
| Amount to be Raised by Taxation: | | XXXXXXXXX | XXXXXXXXX |
| Local District School Tax | 80109-00 | \$ 1,310,641.00 | xxxxxxxxx |
| Regional School Tax | 80119-00 | | xxxxxxxxx |
| Regional High School Tax | 80110-00 | | xxxxxxxxx |
| County Taxes | 80111-00 | 1,034,124.50 | xxxxxxxxx |
| Due County for Added and Omitted Taxes | 80112-00 | 2,240.58 | xxxxxxxxx |
| Special District Taxes | 80113-00 | | xxxxxxxxx |
| Municipal Open Space Tax | 80120-00 | | xxxxxxxxx |
| Reserve for Uncollected Taxes | 80114-00 | xxxxxxxxx | 118,959.30 |
| Deficit in Required Collection of Current Taxes (or) | 80115-00 | xxxxxxxxx | |
| Balance for Support of Municipal Budget (or) | 80116-00 | 668,440.18 | xxxxxxxxx |
| *Excess Non-Budget Revenue (see footnote) | 80117-00 | | xxxxxxxxx |
| *Deficit Non-Budget Revenue (see footnote) | 80118-00 | xxxxxxxxx | |
| *These items are applicable only where there is no "Amount to be Raised by Taxation" in the column of the statement at the top of this sheet. In such instances, any excess or deficit in the | | \$ 3,015,446.20 | \$ 3,015,446.26 |

allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES 2014

(Continued)

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

| Source | Budget | Realized | Excess or Deficit |
|--------------------------------------|--------------|--------------|-------------------|
| Clean Communities Grant | \$ 4,000.00 | \$ 4,000.00 | \$ - |
| Salem County Safe Roadways Project | 3,000.00 | 3,000.00 | - |
| Municipal Alliance on Alcoholism and | | | |
| Drug Abuse | 4,177.54 | 4,177.54 | - |
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| Total (Sheet 17) | \$ 11,177.54 | \$ 11,177.54 | \$ - |

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

| CFO Signature: | Cy | thie | astian | _B | |
|----------------|----|------|--------|--------------|--|
| | | | | 11 | |

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

| 2014 Pudget on Adented | 00040.04 | 4 400 040 00 |
|--|------------------|--|
| 2014 Budget as Adopted | 80012-01 | \$ 1,123,243.00 |
| 2014 Budget - Added by N.J.S. 40A:4-87 | 80012-02 | 11,177.54 |
| Appropriated for 2014 (Budget Statement Item 9) | 80012-03 | \$ 1,134,420.54 |
| Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9) | 80012-04 | 1,044.39 |
| Total General Appropriations (Budget Statement Item 9) | 80012-05 | \$ 1,135,464.93 |
| Add: Overexpenditures (see footnote) | 80012-06 | |
| Total Appropriations and Overexpenditures | 80012-07 | \$ 1,135,464.93 |
| Deduct Expenditures: | | |
| Paid or Charged [Budget Statement Item (L)] 80012- | 08 \$ 913,778.06 | XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX |
| Paid or Charged - Reserve for Uncollected Taxes 80012- | 118,959.30 | |
| Reserved 80012-10 102,722.7 | | |
| Total Expenditures | 80012-11 | 1,135,460.07 |
| Unexpended Balances Canceled (see footnote) | 80012-12 | \$ 4.86 |

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 CANCELLED:

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)

| 2014 Authorizations | | |
|---|---------|--|
| 2014 Authorizations | | |
| N.J.S. 40A:4-46 (after adoption of bud | dget) | |
| N.J.S. 40A:4-20 (prior to adoption of b | oudget) | |
| Total Authorizations | | |
| Deduct Expenditures: | | |
| Paid or Charged | N/A | |
| Reserved | | |
| Total Expenditures | | |

RESULTS OF 2014 OPERATION

CURRENT FUND

| Excess of Anticipated Revenues: Miscellaneous Revenues Anticipated Debit Cree XXXXXXXXXX XXXXXXXX S Delinquent Tax Collections 80013-02 XXXXXXXXXX XXXXXXXXXX XXXXXXXXXXX | |
|--|-----------|
| Miscellaneous Revenues Anticipated 80013-01 XXXXXXXXXX \$ Delinquent Tax Collections 80013-02 XXXXXXXXXX | XXXXX |
| | |
| | |
| xxxxxxxxx | 7,824.14 |
| | |
| Required Collection of Current Taxes 80013-03 XXXXXXXXX | 32,537.18 |
| Unexpended Balances of 2014 Budget Appropriations 80013-04 XXXXXXXXX | 4.86 |
| Miscellaneous Revenue Not Anticipated 81113- XXXXXXXXX (| 38,846.82 |
| 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 XXXXXXXXX | |
| Unexpended Balances of 2013 Appropriation Reserves 80013-05 XXXXXXXXX 6 | 64,308.31 |
| Prior Year Interfunds Returned in 2014 80013-06 XXXXXXXXXX | 1,045.00 |
| Grant Fund Reserves Cancelled XXXXXXXXX | 8,145.69 |
| XXXXXXXXX | |
| XXXXXXXXX | |
| xxxxxxxxx | |
| Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | CXXXX |
| Balance January 1, 2014 80013-07 \$ 414,011.00 XXXXX | (XXXX |
| Balance December 31, 2014 80013-08 XXXXXXXXXX 58 | 3,011.00 |
| Deficit in Anticipated Revenues: XXXXXXXXX XXXXXXX | (XXXX |
| Miscellaneous Revenues Anticipated 80013-09 6,102.78 XXXXXX | CXXXX |
| Delinquent Tax Collections 80013-10 XXXXXX | XXXX |
| xxxxxx | CXXXX |
| Required Collection of Current Taxes 80013-11 XXXXXX | CXXXX |
| Interfund Advances Originating in 2014 80013-12 637.07 XXXXXX | OXXXX |
| Prior Years Senior Citizens and Veterans Deductions Disallowed XXXXXX | OXXX |
| Adjustment to Local School Tax Payable 168,926.80 XXXXXX | XXXX |
| Grant Fund Receivables Cancelled 7,498.00 XXXXXX | XXXX |
| XXXXXX | (XXXX |
| Deficit Balance - To Trial Balance (Sheet 3) 80013-13 XXXXXXXXX | |
| Surplus Balance - To Surplus (Sheet 21) 80013-14 188,547.35 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | XXXX |
| \$ 785,723.00 \$ 78 | 5,723.00 |

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

| | Amount Realized |
|---|-----------------|
| | |
| Non-Budget Licenses | \$ 10.00 |
| Miscellaneous Permits | 42.00 |
| Housing Permits | 2,055.00 |
| Miscellaneous Refunds | 75.00 |
| Fire Safety Permit Fees | 868.00 |
| Police Vehicle Usage | 560.00 |
| Police Reports | 125.00 |
| Zoning Fees | 120.00 |
| Registrar Fees | 23,022.00 |
| Cable Television | 4,672.50 |
| Property Lists | 50.00 |
| Senior Citizens and Veterans Administrative Cost | 395.00 |
| Trust Fund Receipt | 1,273.42 |
| Capital Limousine | 600.00 |
| Land Use Application | 500.00 |
| Miscellaneous | 137.39 |
| Poll Place Rental Fee | 50.00 |
| Insurance Refunds | 1,764.42 |
| Grant Fund Receipt | 1,078.00 |
| Non-sufficient Fund Fee | 20.00 |
| Lawn Maintenance Fee | 120.00 |
| Encumbrances Cancelled | 594.09 |
| Voided Checks | 715.00 |
| | |
| | |
| | |
| | |
| | |
| Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19) | \$ 38,846.82 |