SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2013, please observe instructions of Sheet 2. Sheet 40

in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING TRIAL BALANCE - WATER UTILITY FUND

AS OF DECEMBER 31, 2014

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must be Subtotaled and Subtotal Must be Marked with "C"

Title of Account		Debit		Credit	
WATER OPERATING			-		-
Cash - Treasurer	\$	119,200.84	\$		
Cash - Collector		1,033.06			
Cash - Change Fund		25.00			-0
Consumer Accounts Receivable		4,892.45			-
Amount Due from Water Capital Fund		61.44		· · · · · · · · · · · · · · · · · · ·	-
Appropriation Reserves				43,872.70	-
Reserve for Encumbrances				3,012.26	-
				46,884.96	"C'
Reserve for Receivables				4,892.45	_
Fund Balance	10			73,435.38	-
	\$	125,212.79	\$	125,212.79	-
					- - -
WATER CAPITAL					_
Cash	\$	240,991.44	\$		_
Fixed Capital		2,055,902.00			_
Capital Improvement Fund				180,959.00	
Amount Due to Water Operating Fund				61.44	
Reserve for Amortization				2,055,902.00	
Fund Balance				59,971.00	
					_
	\$	2,296,893.44	\$	2,296,893.44	_
					_

POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

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

AS OF DECEMBER 31, 2014

Title of Account	Debit	Credit
		,
NA		
·		
Email:		
		II

(Do not crowd - add additional sheets)

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

Title of Liability to Which Cash	Audit Balance		RECE	RECEIPTS			Disbursements	Balance
and Investments Are Pledged	Dec. 31, 2013	Assessments and Liens	Operating Budget					Dec. 31, 2014
Assessment Serial Bond Issues:	ххххххххх	XXXXXXXX	XXXXXXXXX	хххххххх	XXXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXXX
				N/A				
Assessment Bond Anticipation Note Issues:	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Other Liabilities								
Total Surplus								
* Less Assets "Unfinanced"	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	хххххххх	XXXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXXX

Sheet 43

STATEMENT OF WATER UTILITY BUDGET - 2014

BUDGET REVENUES

Source			Budget		Realized in Cash	Excess or Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Cor Director of Local Government	91301 - nsent of 91302 -	\$	56,000.00	\$	56,000.00	\$ -
Rents	91303 -		203,400.00		239,760.32	36,360.32
Fire Hydrant Service	91304 -				,	
Miscellaneous	91305 -		3,000.00	_	3,196.65	196.65
Added by N.J.S. 40A:4-87: (List)			XXXXXXXXX		xxxxxxxxx	xxxxxxxxx
Subtotal			262,400.00		298,956.97	36,556.97
Deficit (General Budget) **	91306 -	_		L		
	91037 -	\$	262,400.00	\$	298,956.97	\$ 36,556.97

^{**} 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:			XX	XXXXXXXX
Adopted Budget				262,400.00
Added by N.J.S. 40A:4-87	4.40			
Emergency				
Total Appropriations			\$	262,400.00
Add: Overexpenditures (see footnote)				
Total Appropriations and Overexpenditures			\$	262,400.00
Deduct Expenditures:				
Paid or Charged	\$	193,527.30		
Reserved		43,872.70		
Surplus (General Budget) **				
Total Expenditures				237,400.00
Unexpended Balances Canceled (see footnote)			\$	25,000.00

FOOTNOTES - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item. RE: UNEXPENDED BALANCES 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".

STATEMENT OF 2014 OPERATION WATER UTILITY

Note: Section 1 of this sheet is required to be filled out ONLY IF the 2014 Water Utility Budget contains 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:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled *		
NA		
Total Revenue Realized		
Expenditures:	XXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
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 2014 Operation" ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget) ** Remainder = Balance of "Results of 2014 Operation" ("Operating Deficit - to Trail Balance" - Sheet 46)		

Section 2:

The following item of "2013 Appropriation Reserves Cancelled in 2014" is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the Water Utility for 2013,

2042 Appropriation Recognice Concelled in 2014	6	7.793.51	
2013 Appropriation Reserves Cancelled in 2014 Less: Anticipated Deficit in 2013 Budget - Amount Received		7,700.01	
and Due from Current Fund - If none, enter "None"			
* Excess (Revenue Realized)			\$ 7,793.51

^{**} Items must be show in same amounts on Sheet 44.

RESULTS OF 2014 OPERATION - WATER UTILITY

	17	Debit	Credit
Excess of Anticipated Revenues		XXXXXXXXX	\$ 36,556.97
Unexpended Balances of Appropriations		xxxxxxxxx	25,000.00
Miscellaneous Revenue Not Anticipated		xxxxxxxxx	1,198.05
Unexpended Balances of 2013 Appropriation Reserves *		XXXXXXXXX	7,793.51
Deficit in Anticipated Revenue			XXXXXXXXX
			xxxxxxxxx
Operating Deficit Balance - to Trial Balance		xxxxxxxxx	
Excess in Operations - to Operating Surplus	80013-14	70,548.5	3 XXXXXXXXX
* See restriction in amount on Sheet 45, SECTION 2		\$ 70,548.5	3 \$ 70,548.53

OPERATING SURPLUS - WATER UTILITY

		Debit	(Credit
Balance January 1, 2014	XX	xxxxxxx	\$	58,886.85
Excess in Results of 2014 Operations	XX	xxxxxxx		70,548.53
Amount Appropriated in 2014 Budget - Cash	\$	56,000.00	XXX	XXXXXX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services			xxx	XXXXXXX
Balance December 31, 2014		73,435.38	ххх	xxxxxx
	\$	129,435.38	\$	129,435.38

ANALYSIS OF BALANCE DECEMBER 31, 2014 (FROM WATER UTILITY - TRIAL BALANCE)

Cash	\$ 120,258.90
Investments	
Interfund Accounts Receivable	61.44
Subtotal	\$ 120,320.34
Deduct Cash Liabilities Marked with "C" on Trial Balance	46,884.96
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	\$ 73,435.38
Other Assets Pledged to Surplus: *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	-
	\$ 73,435.38

[#] MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.

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

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013		\$ 8,801.07
Increased by:		
Water Rents Levied		 235,851.70
Decreased by:		
Collections	\$ 239,760.32	
Overpayments Applied	\$	
Transfer to Water Liens	\$	
Other	\$	
		\$ 239,760.32
Balance December 31, 2014		\$ 4,892.45
Balance December 31, 2014		 4,002.40
SCHEDULE OF WATE	R UTILITY LIENS	
SCHEDULE OF WATE Balance December 31, 2013	R UTILITY LIENS	\$
	R UTILITY LIENS	\$
Balance December 31, 2013	R UTILITY LIENS	
Balance December 31, 2013 Increased by:		
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable	\$	
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable Penalties and Costs	\$	
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable Penalties and Costs	\$	
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable Penalties and Costs Other	\$	
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable Penalties and Costs Other	\$	
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable Penalties and Costs Other NA Decreased by:	\$ \$ \$	
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable Penalties and Costs Other NA Decreased by: Collections	\$ \$ \$	

DEFERRED CHARGES - MANDATORY CHARGES ONLY - WATER UTILITY FUND

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

Caused by				
Caused by	Dec. 31, 2013	Amount in	Amount	Balance
	per Audit	2014	Resulting	as of
	Report	Budget	from 2014	Dec. 31, 2014
1. Emergency Authorization - *	\$	\$	\$	\$
2. Emergency Authorizations -				
Schools	\$. \$	\$	\$
3.	\$	\$	\$	\$
4.	\$	s NA	\$	\$
5.	\$. \$	\$	\$
6.	\$	\$	\$	\$
7.	\$	\$	\$	\$
8.	\$	\$	\$	\$
9.	\$	\$	\$	\$
10.	\$	\$	\$	_ \$
				IAVE BEEN A:2-51
FUNDED OR REFUN				
FUNDED OR REFUN	IDED UNDER I	N.J.S. 40A:2-3 Purpose	OR N.J.S. 40	A:2-51
FUNDED OR REFUN	IDED UNDER I	N.J.S. 40A:2-3 Purpose	OR N.J.S. 40	A:2-51 Amount
Date 1. 2.	IDED UNDER I	N.J.S. 40A:2-3 Purpose	OR N.J.S. 40	A:2-51 Amount \$\$
Date 1. 2.	IDED UNDER I	N.J.S. 40A:2-3 Purpose	OR N.J.S. 40	A:2-51 Amount \$\$\$
Date 1. 2. 3.	IDED UNDER I	N.J.S. 40A:2-3 Purpose	OR N.J.S. 40	A:2-51 Amount \$ _ \$ _ \$ _ \$
1	DED UNDER N	Purpose N/A	OR N.J.S. 40	A:2-51 Amount \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
1	DED UNDER N	Purpose N/A	OR N.J.S. 40	A:2-51 Amount
1	DED UNDER N	Purpose N/A	OR N.J.S. 40	A:2-51 Amount \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
1	ED AGAINST I	N.J.S. 40A:2-3 Purpose N/A	OR N.J.S. 40	A:2-51 Amount \$ \$ \$ \$ \$ \$ \$ ATISFIED Appropriated for
1. 2. 3. 4. JUDGEMENTS ENTER	ED AGAINST I	N.J.S. 40A:2-3 Purpose N/A MUNICIPALITY Date	OR N.J.S. 40	A:2-51 Amount \$ \$ \$ \$ \$ \$ ATISFIED Appropriated for in Budget of
1. 2. 3. 4. 5. JUDGEMENTS ENTER	ED AGAINST I	N.J.S. 40A:2-3 Purpose N/A MUNICIPALITY Date	Amount	A:2-51 Amount \$ \$ \$ \$ \$ \$ ATISFIED Appropriated for in Budget of
1	ED AGAINST I	N.J.S. 40A:2-3 Purpose N/A MUNICIPALITY Date Entered	Amount	A:2-51 Amount \$ \$ \$ \$ \$ \$ ATISFIED Appropriated for in Budget of

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

WATER UTILITY ASSESSMENT BONDS

				ır
		Debit	Credit	2014 Debt Service
Outstanding January 1, 2014		xxxxxxxxx		
Issued		xxxxxxxxx		
	N/A	,		
Paid			xxxxxxxxxx	
Outstanding December 31, 2014		120	xxxxxxxxx	
		\$ -	\$ -	
2015 Bond Maturities - Assessment Bo	onds			\$ -
2015 Interest on Bonds *			\$ -	
WATER UTI	LITY CAPIT	AL BONDS	П	_
Outstanding January 1, 2014		XXXXXXXXX		
Issued		xxxxxxxxx		_
Paid			xxxxxxxxxx	_
	N/A			_
Outstanding December 31, 2014			xxxxxxxxx	_
				_
2015 Bond Maturities - Capital Bonds				\$
2015 Interest on Bonds *			\$	
INTEREST	ON BONDS	- WATER UTILI	TY BUDGET	1
2015 Interest on Bonds (* Items)	50769500 (SV 1995-1995-1995-1995-1995-1995-1995-1995	5011115 - CO	\$	
Less: Interest Accrued to 12/31/2014 (Trial Balance)		\$	
Subtotal		N/A	\$	
Add: Interest to be Accrued as of 12/3	1/2015		\$	
Required Appropriation 2015				\$
LIST	F BONDS	SSUED DURIN	G 2014	
Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
<u> </u>		N/A	*	
S				
Talal				
Total	L	JL	<u> </u>	<u> </u>

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR LOANS

WATER UTILITY _		_LOAN	
			2014 Debt
	Debit	Credit	Service
Outstanding January 1, 2014	xxxxxxxxx		
Issued	xxxxxxxxx		
			×
N/A			7
Paid		xxxxxxxxx	
Outstanding December 31, 2014		XXXXXXXXX	
2015 Loan Maturities			\$
2015 Interest on Loans		\$	
WATER UTILITY	LOAN	1	
Outstanding January 1, 2014	xxxxxxxxx	\$	
Issued	XXXXXXXXX		
Paid		XXXXXXXXX	
N/A			
Outstanding December 31, 2014	\$	xxxxxxxxx	
	\$ -	\$	
2015 Loan Maturities			\$
2015 Interest on Loan		\$	
		25	
INTEREST ON LOANS	- WATER UTILI	TY BUDGET	
2015 Interest on Bonds (* Items)		\$	
Less: Interest Accrued to 12/31/2014 (Trial Balance))	\$	138
42 (10 m)	N1/A	200,000 (100,000) (100,000 (100,000 (100,00) (100,000 (100,00) (100,000 (100,000) (100,000 (100,000 (100,00) (100,000 (100,00) (100,000 (100,00) (100,00) (100,000 (100,00) (1	

Subtotal N/A \$ Add: Interest to be Accrued as of 12/31/2015 \$ Required Appropriation 2015 LIST OF LOANS ISSUED DURING 2014 2015 **Amount** Date of Interest Purpose Maturity Issued Issue Rate N/A Total

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

		logicia	Amount	Date	R approx	2015 Budget F	Seauirement	
Title or Purpose of Issue	Amount	Date of	Outstanding	of	of	For For	For Interest **	
	penss	lssue *	Dec. 31, 2014	Maturity	ne le le le			
1	ક							
2.								
3.								
4.								
5.								
9								
7.			A/N					
80								
o								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Total								
2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	oton door district				INTEREST ON N	INTEREST ON NOTES - WATER UTILITY BUDGET	ITY BUDGET	
Important: If there is more than one utility in the municipality, lucturily each ribbe.	Jennily each note.	eritar and taline retire	d at the rate of 20% of		2015 Interest on Notes	Votes		\$
Memo: Designate all "Capital Notes" Issued under N.J.S. 41	DA. Z-0(D) WILL C . DO	מון ווסופא ווומטי בכי ביייי					- 0	

Designate all "Capital Notes" issued under N.J.S. 404.2-8(b) with "C". Such notes must be retired at the rate of 20% of Memo:

the original amount issued annually.

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

All notes with an original date of issue of 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such will be renewed in 2015 or written intent of permanent financing submitted.

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

Add: Interest to be Accrued as of 12/31/2015 Required Appropriation - 2015

ess: Interest Accrued to 12/31/2014 (Trial Balance)

(Do not crowd - add additional sheets)

Sheet 50

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue Amount Issue* Outsinding of Amount Issue* Outsinding of Issue Amount Issue* Outsinding of Issue Amount Issue* Outsinding of Issue* Outsinding outside Issue* Outsinding outside Issue* Outsinding outside Issue* Outside Iss				Amount	-	400	H teobile	Poortirement	Interest
Issued Is	Title or Purpose of Issue	Original Amount	Original Date of	Outstanding	of of	of	For	For Interest **	Computed to
		ssued	ssue *	Dec. 31, 2014	Maturity	ווופופאר	5		
	-								
	-								
	2.								
	c.								
	4.								
	Ö.			N/A					
2. 8. 9. 10. 11. 12. 13. 14. 15.	6.			1					
8. 9. 10. 11. 12. 13. 14. 15.	7.								
9. 10. 11. 12. 13. 14. 15.									
10. 11. 12. 13. 14. 15.	× ×								
10. 11. 12. 13. 14. 15.	.6								
11. 12. 13. 14. 15.	10.								
13.	-1-1								
13. 14.									
13.	12.								
14.	13.								
15.	14.								
	15.								
9,	200								

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"

Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 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 CAPITAL LEASE PROGRAM OBLIGATIONS

	3000	R Jeophil R 7100	Sequirement
Purpose	Obligations Outstanding December 31, 2014	For Principal	al For Interest/Fees
-			
i			
4			
· cc			
7.	N/A		
o c			
10.			
12			
17.			
-i-			
«			
17			
Total			

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Balance - December 31, 2014	Unfunded									
Balance - Dece	Funded									
	Authorizations Cancelled									
	Expended									
	Encumbrances Cancelled					NA				
2014	Authorizations									
Balance-January 1, 2014	Unfunded									
Balance-Jan	Funded									
IMPROVEMENTS	Specify each authorization by purpose. Do not merely designate by a code number.									Total 70000 -

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

Sheet 52

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2014	XXXXXXXXX	\$ 170,959.00
Received from 2014 Budget Appropriation *	XXXXXXXXX	10,000.00
L	XXXXXXXXXX	67
Improvements Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXX	XXXXXXXXX
		xxxxxxxxxx
,		xxxxxxxxx
		XXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2014	180,959.00	XXXXXXXXX
	\$ 180,959.00	\$ 180,959.00

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2014	XXXXXXXXX	
Received from 2014 Budget Appropriation *	xxxxxxxxx	
Received from 2014 Emergency Appropriation *	xxxxxxxxx	
Appropriated to Finance Improvement Authorization	N/A	XXXXXXXXX
		xxxxxxxxx
Balance December 31, 2014		XXXXXXXXX

^{*} The full amount of the 2014 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2014 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
	2			
		NA		
Total	\$ -	\$ -	\$ -	\$ -

WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR - 2014

	Debit	Credit
Balance January 1, 2014	XXXXXXXXX	\$ 59,971.00
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorization Canceled	XXXXXXXXX	
Appropriated to Finance Improvement Authorization		XXXXXXXXX
Appropriated to 2014 Budget Revenue		XXXXXXXXX
Balance December 31, 2014	59,971.00	xxxxxxxxx
	\$ 59,971.00	\$ 59,971.00

POST CLOSING

TRIAL BALANCE - _____ UTILITY FUND

AS OF DECEMBER 31, 2014 Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must be Subtotaled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
N/A		

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED AS OF DECEMBER 31, 2014

Title of Account	Debit	Credit
	10	
N/A		
	1	
		escentis (fiction

(Do not crowd - add additional sheets)

ANALYSIS OF

UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

and Investments Are Pledged Dec. 31 Assessment Serial Bond Issues: xxxxxx			REC	RECEIPTS			Disbursements	Balance
	31, 2013	Assessments and Liens	Operating Budget					Dec. 31, 2014
	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
				N/A				
Assessment Bond Anticipation Note Issues:	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXX
Other Liabilities								
Total Surplus								
* Less Assets "Unfinanced"	XXXXXXXXX	XXXXXXXXX	ххххххххх	ххххххххх	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXX

Sheet 57

STATEMENT OF _____ UTILITY BUDGET - 2014 BUDGET REVENUES

S	Budget	Realized	Excess or
Source		in Cash	Deficit*
Operating Surplus Anticipated 01			
Operating Surplus Anticipated with Consent of			
Director of Local Government 02			
Rents			
Fire Hydrant Service			
Miscellaneous			
	NA		
	NA		
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxx	XXXXXXXXXX	XXXXXXXXXX
Subtotal	2		
Subtotal			
Deficit (General Budget) ** 07			
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 45.

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:	NA	
Paid or Charged		
Reserved		
Surplus (General Budget) **		
Total Expenditures		
Unexpended Balances Canceled (see footnote)	10.000	

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".

STATEMENT OF 2014 OPERATION UTILITY

Note: Section 1 of this sheet is required to be filled out ONLY IF the 2014 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled *		
NA		
		-
Total Revenue Realized		
Expenditures:	xxxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxxx	
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 2014 Operation" ("Excess in Operations" - Sheet 46)		
(Excess III Operations - Sheet 40)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2014 Operation" ("Operating Deficit - to Trail Balance" - Sheet 46)		

Section 2:

The following item of "2013 Appropriation Reserves Cancelled in 2014" is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the Water Utility for 2013:

NA

2013 Appropriation Reserves Cancelled in 2014	
Less: Anticipated Deficit in 2013 Budget - Amount Received	
and Due from Current Fund - If none, enter "None"	*
* Excess (Revenue Realized)	

^{**} Items must be show in same amounts on Sheet 44.

RESULTS OF 2014 OPERATION - _____ UTILITY

	Debit	Credit
Excess of Anticipated Revenues	xxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXXXX	
Deficit in Anticipated Revenue		xxxxxxxxx
NA		XXXXXXXXX
Operating Deficit Balance - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus		xxxxxxxxx
* See restriction in amount on Sheet 45, SECTION 2		

OPERATING SURPLUS - _____ UTILITY

	Debit	Credit
Balance January 1, 2014	xxxxxxxxx	
NA		
Excess in Results of 2014 Operations	xxxxxxxxx	
Amount Appropriated in 2014 Budget - Cash		xxxxxxxxxx
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance December 31, 2014		XXXXXXXXX

ANALYSIS OF BALANCE DECEMBER 31, 2014 (FROM _____ UTILITY - TRIAL BALANCE)

Cash			
Investments			
Interfund Accounts Receivable	Э		
Subtotal	y	NA	
Deduct Cash Liabilities Marke	d with "C" on Trial Balanc	e	
Operating Surplus Cash	or (Deficit in Operating S	urplus Cash)	
Other Assets Pledged to Surp	lus: *		
Deferred Charges #			
Operating Deficit #			
Total Other Assets		•	

[#] MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2014 BUDGET.

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

SCHEDULE OF	UTILITY AC	COUNTS RECE	IVABLE
Balance December 31, 2013			\$
Increased by:			
Rents Levied	NA		\$
Decreased by:		×	
Collections		\$	
Overpayments Applied		\$	
Transfer to Liens		\$	
Other		\$	
			\$
Balance December 31, 2014			\$
SCHEDUI	_E OF	_LIENS	
SCHEDUI Balance December 31, 2013	_E OF	_ LIENS	\$
	_E OF	_ LIENS	\$
Balance December 31, 2013	_E OF	4	\$
Balance December 31, 2013 Increased by:	_E OF	\$	\$
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable	_E OF	\$	\$
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable Penalties and Costs	_E OF	\$	
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable Penalties and Costs	LE OF	\$	\$
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable Penalties and Costs		\$	
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable Penalties and Costs Other		\$	
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable Penalties and Costs Other Decreased by:		\$ \$ \$	
Balance December 31, 2013 Increased by: Transfer from Accounts Receivable Penalties and Costs Other Decreased by: Collections		\$ \$ \$	

DEFERRED CHARGES - MANDATORY CHARGES ONLY UTILITY FUND

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

		Amount			
	Caused by	Dec. 31, 2012	Amount in	Amount	Balance
		per Audit	2013	Resulting	as of
		Report	Budget	from 2013	Dec. 31, 2013
1. Emergency	Authorization - *	\$	\$	\$	\$
	Authorizations -				
Schools		\$	\$	\$	_ \$
3.	***************************************	\$	\$	\$	\$
4.		\$	s NA	\$	\$
5		\$\$	\$	\$	\$
6.		_ \$:	\$	\$	\$
7.		. \$ \$	\$	\$	\$
8.		\$\$	\$	\$	\$
9.		\$\$	\$	\$	\$
10.		\$	\$	\$	\$
EMERGE	nclude items funded or re ENCY AUTHORIZANDED OR REFUN	ATIONS UNDER	N.J.S. 40A:4		
EMERGE	NCY AUTHORIZA	ATIONS UNDER	N.J.S. 40A:4		
EMERGE	ENCY AUTHORIZANDED OR REFUN	ATIONS UNDER	N.J.S. 40A:4 J.S. 40A:2-3		A:2-51
EMERGE FUN	ENCY AUTHORIZANDED OR REFUN	ATIONS UNDER DED UNDER N.	R N.J.S. 40A:4 J.S. 40A:2-3 Purpose		A:2-51 Amount
EMERGE FUN	ENCY AUTHORIZANDED OR REFUN	ATIONS UNDER N.	R N.J.S. 40A:4 J.S. 40A:2-3 Purpose		A:2-51 Amount \$
EMERGE FUN 1	ENCY AUTHORIZANDED OR REFUN	ATIONS UNDER N.	R N.J.S. 40A:2-3 J.S. 40A:2-3		A:2-51 Amount \$ \$
123	ENCY AUTHORIZANDED OR REFUN	ATIONS UNDER N.	R N.J.S. 40A:2-3 J.S. 40A:2-3		A:2-51 Amount \$ \$ \$ \$ \$
1	ENCY AUTHORIZANDED OR REFUN	ATIONS UNDER N.	N.J.S. 40A:4 J.S. 40A:2-3 Purpose	OR N.J.S. 40	A:2-51 Amount \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
1	ENCY AUTHORIZANDED OR REFUN	ATIONS UNDER N.	N.J.S. 40A:4 J.S. 40A:2-3 Purpose	OR N.J.S. 40	A:2-51 Amount \$ \$ \$ \$ \$ ATISFIED
1	ENCY AUTHORIZANDED OR REFUN	ATIONS UNDER N. DED UNDER N.	N.J.S. 40A:4 J.S. 40A:2-3 Purpose	OR N.J.S. 40	A:2-51 Amount \$ \$ \$ \$ \$ \$ ATISFIED Appropriated for
1	ENCY AUTHORIZANDED OR REFUN	ATIONS UNDER N.	N.J.S. 40A:4 J.S. 40A:2-3 Purpose N/A JNICIPALITY	OR N.J.S. 40	A:2-51 Amount \$ \$ \$ \$ \$ ATISFIED
1	Date EMENTS ENTERS	ATIONS UNDER N. DED UNDER N. ED AGAINST MU On Account of	N.J.S. 40A:4 J.S. 40A:2-3 Purpose N/A JNICIPALITY Date	OR N.J.S. 40	A:2-51 Amount \$ \$ \$ \$ \$ ATISFIED Appropriated for in Budget of
1	Date EMENTS ENTERE	ATIONS UNDER N. DED UNDER N. ED AGAINST MU On Account of	N.J.S. 40A:4 J.S. 40A:2-3 Purpose N/A JNICIPALITY Date	AND NOT SA	A:2-51 Amount \$ \$ \$ \$ \$ ATISFIED Appropriated for in Budget of
1	Date EMENTS ENTERE	ED AGAINST MU	N.J.S. 40A:2-3 J.S. 40A:2-3 Purpose N/A JNICIPALITY Date Entered	AND NOT SA	A:2-51 Amount \$ \$ \$ \$ \$ ATISFIED Appropriated for in Budget of

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

_____UTILITY ASSESSMENT BONDS

		1		
		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014		xxxxxxxxx		
Issued		xxxxxxxxx		
		49		
	N/A			1
Paid	Pala		XXXXXXXXX	1
Outstanding December 31, 2014			XXXXXXXXX	
		\$ -	\$ -	
2015 Bond Maturities - Assessment B	onds			\$ -
2015 Interest on Bonds *			\$ -	
	UTILITY CA	PITAL BONDS		
Outstanding January 1, 2014		XXXXXXXXX		
Issued		XXXXXXXXXX		
Paid		700000000	XXXXXXXXX	
			700000000	
	N/A			
Outstanding December 31, 2014			XXXXXXXXX	
			10	
2015 Bond Maturities - Capital Bonds				\$
2015 Interest on Bonds *			\$	
INTEREST ON	BONDS	UT	ILITY BUDGET	
2014 Interest on Bonds (* Items)			\$	
Less: Interest Accrued to 12/31/2014 (Trial Balance)		\$	
Subtotal		N/A	\$	
Add: Interest to be Accrued as of 12/3	1/2015		\$	
Required Appropriation 2015				\$
LIST	F BONDS I	SSUED DURING	G 2014	
Dumasa	2015	Amount	Date of	Interest
Purpose	Maturity	Issued	Issue	Rate

		NI/A		
		N/A		
Total		14		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR LOANS

_____UTILITY LOAN

				·
		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014		xxxxxxxxx		
Issued		XXXXXXXXX		
	N/A			
Paid			xxxxxxxxx	
Outstanding December 31, 2014		220	xxxxxxxxx	
2015 Loan Maturities				\$
2015 Interest on Loans			\$	
	HTU	ITY LOAN		
Outstanding January 1, 2014	011L	XXXXXXXXX	\$	
Issued		XXXXXXXXXX		
Paid			XXXXXXXXXX	1
	N/A			
Outstanding December 31, 2014		\$	xxxxxxxxx	
		\$ -	\$	
2015 Loan Maturities				\$
2015 Interest on Loan			\$	
	9			
INTEREST ON	LOANS -	UTII	LITY BUDGET	
2014 Interest on Bonds (* Items)			\$	
Less: Interest Accrued to 12/31/2014 (Tr	ial Balance		\$	
Subtotal		N/A	\$	
Add: Interest to be Accrued as of 12/31/2	2015	11-15-11-06-15-11-11-11-11-11-11-11-11-11-11-11-11-	\$	
Required Appropriation 2015				\$
LIST OF	LOANS	ISSUED DURING	G 2014	
Dumass	2015	Amount	Date of	Interest
Purpose	Maturity	Issued	Issue	Rate
		N/A		
		IN/A		
Total \$		\$ -]	<u> </u>

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

			Amonut					
SAME PROPERTY	Original	Original	of Note	Date	Rate	2015 Budget F	Requirement	
Title or Purpose of Issue	Amount	Date of	Outstanding	of	o	For	For	
	lssued	Issue *	Dec. 31, 2014	Maturity	Interest	Principal Interest *	Interest **	
1.	69							
2.								
3.								
4.			AN					
5.								
.9								
7.								
8.		٠						
9.								
10.								
Total	, У					· ·		
Important: If there is more than one utility in the municipality, identify each note.	lentify each note.			=4	NTEREST ON NO	INTEREST ON NOTES - WATER UTILITY BUDGET	TY BUDGET	

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

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

All notes with an original date of issue of 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such will be renewed in 2015 or written intent of permanent financing submitted.

** 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) Add: Interest to be Accrued as of 12/31/2014 Required Appropriation - 2014

2015 Interest on Notes Less: Interest Accrued to 12/31/2014 (Trial Balance)

Subtotal

Sheet 64

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

			Amount					
	Original	Original	of Note	Date	Rate	2015 Budget F	Requirement	Interest
Title or Purpose of Issue	Amount	Date of	Outstanding	Jo	of	For	For	Computed to
	Issued	Issue *	Dec. 31, 2014	Maturity	Interest	Principal Interest **	Interest **	(Insert Date)
-								
2.								
3.								
4.								
5.								
. 9			N/A					
7.								
8.								
.6								
10.								
11.								
12.					¥			
13.								
14.								

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"

Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 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 CAPITAL LEASE PROGRAM OBLIGATIONS

	Case I go tariom A	0 tooki 9 3100	tacmorina
Purpose	Obligations Outstanding December 31, 2014	For Principal	al For Interest/Fees
2.			
4.			
5.			
6.			
NA NA			
8.			
6.			
10.			
11.			
12.			
13.			
14.			
Total			

(Do not crowd - add additional sheets)

Sheet 65a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS	Balance-Jan	Balance-January 1, 2014	2014				Balance - December 31, 2014	mber 31, 2014
Specify each authorization by purpose. Do not merely designate by a code number.	Funded	Unfunded	Authorizations	Encumbrances Cancelled	Expended	Authorizations Cancelled	PapunA	Unfunded
	2							
			NA					
								,
Total 70000 -								

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

Sheet 66

____ UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2014	XXXXXXXXX	
Received from 2014 Budget Appropriation *	XXXXXXXXX	
Improvements Authorizations Canceled	xxxxxxxxxx	
(financed in whole by the Capital Improvement Fund)	XXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXX	XXXXXXXXXX
		XXXXXXXXX
		xxxxxxxxx
		XXXXXXXXXX
N/A		XXXXXXXXX
		XXXXXXXXX
***************************************		XXXXXXXXX
		XXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXX
		XXXXXXXXX
Balance December 31, 2014	-	XXXXXXXXX
	\$ -	\$ -

UTILITY CAPITAL FUND SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

Debit	Credit
XXXXXXXXXX	
XXXXXXXXX	
XXXXXXXXX	
N/A	XXXXXXXXX
	XXXXXXXXX
	XXXXXXXXX
	XXXXXXXXX XXXXXXXXXX XXXXXXXXXX

^{*} The full amount of the 2014 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2014 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

-				Amount of Down
Purpose	Amount	Total	Down Payment	Payment in
	Appropriated	Obligations Authorized	Provided by Ordinance	Budget of 2014 or Prior Years
		N/A		
- The second sec				
				2
V-				
Total	\$ -	\$ -	\$ -	\$ -

_____UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR - 2014

	Debit	Credit
Balance January 1, 2014	XXXXXXXXX	
Premium on Sale of Bonds	XXXXXXXXX	
Funded Improvement Authorization Canceled	XXXXXXXXX	
N/A		
Appropriated to Finance Improvement Authorization		xxxxxxxxx
Appropriated to 2014 Budget Revenue		xxxxxxxxx
Balance December 31, 2014	-	XXXXXXXXX
	\$ -	\$ -