

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

POPULATION LAST CENSUS 17,613
NET VALUATION TAXABLE 2015 \$594,946,500
MUNICODE 0422

**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.

Borough of Lindenwold, County of Camden

**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 _____
Name Todd R. Saler
Title Registered Municipal Accountant
Email tsaler@bowmanllp.com

(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, Dawn S. Thompson, am the Chief Financial Officer, License # NO516, of the Borough of Lindenwold, County of Camden 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 15 North White Horse Pike, Lindenwold, NJ 08021
Phone Number (856) 783-2121
Fax Number (856) 782-9446
Email dthompson@lindenwold.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 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 **Borough of Lindenwold** 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 December 31, 2015 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

None.

Certified by me

This 9th day of February, 2016

Todd R. Saler

Registered Municipal Accountant

Bowman & Company LLP

(Firm Name)

601 White Horse Road

(Address)

Voorhees, New Jersey 08043

(Address)

(856) 782-2889

(Phone Number)

tsaler@bowmanllp.com

(Email)

(856) 782-5089

(Fax Number)

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

The undersigned certifies that the municipality has compiled 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: _____

Signature: _____

Certificate #: _____

Date: _____

**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 a levy or appropriation "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: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet Item(s)# 6 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: Borough of Lindenwold
Chief Financial Officer: Dawn S. Thompson
Signature: _____
Certificate #: NO516
Date: _____

21-6000798

Fed I.D. #

Borough of Lindenwold

Municipality

Camden

County

Report of Federal and State Financial Assistance

Expenditures 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	\$ _____	\$ <u>147,539.93</u>	\$ <u>709,160.24</u>

Type of Audit required by OMB Uniform Guidance and N.J. Circular 15-08-OMB:

- _____ Single Audit
- _____ Program Specific Audit
- X 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 Uniform Guidance and N.J. Circular 15-08 OMB.
The single audit threshold has been increased to \$750,000 beginning with fiscal year starting 1/1/2015.

- (1) Report expenditures from federal pass-through programs received directly from state governments. 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 governments.

Signature Of Chief Financial Officer

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

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

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

Signature _____

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. 54:4-35, was in the amount of \$ _____.

SIGNATURE OF TAX ASSESSOR

Borough of Lindenwold
MUNICIPALITY

Camden
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS AT DECEMBER 31, 2015

Cash Liabilities Must be Subtotalled and Subtotal Must be Marked With "C" - Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
Cash	3,561,168.76	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions	378.95	
Receivables with Full Reserves:		
Delinquent Taxes	727,804.80	
Tax Title Liens	1,506,959.97	
Property Acquired by Taxes	1,509,750.00	
Contract Sales Receivable	-	
Mortgage Sales Receivable	-	
Due Federal and State Grant Fund	252,801.02	
Due Animal Control Fund	0.77	
Due Trust Other Funds	8,903.06	
Due General Capital Fund	161,774.48	
Due Sewer Utility Operating Fund		
Due Solid Waste Utility Operating Fund	208,852.94	
Other Accounts Receivable		
Sub-total Receivables with Full Reserves	4,376,847.04	
Deferred Charges (Sheets 28, 29 & 30)	227,056.50	
Deferred School Taxes (Sheets 13 & 14)	-	
Sub-total	8,165,451.25	-

(Do not crowd - add additional sheets)

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2015

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

Title of Account	Debit	Credit
Totals from Sheet 3	8,165,451.25	-
Cash Liabilities:		
Appropriation Reserves		573,563.32
Due to State of New Jersey - Senior Citizens & Veterans Deductions		-
Local District School Tax Payable		6.50
Regional School Tax Payable		-
Regional High School Tax Payable		-
County Taxes Payable		-
Due County for Added and Omitted Taxes		3,743.51
Special District Taxes Payable		-
State Library Aid (See Sheet 16)		4,584.14
Reserve for Encumbrances		284,197.69
Contracts/Accounts Payable		12,626.00
Tax Overpayments		89,532.44
Prepaid Taxes		227,915.46
Prepaid Licenses and Fees		3,185.26
Reserve for Revaluation/Engineering Expenditures		29,137.98
Due State of New Jersey		2,339.00
Due CCMUA		17,762.96
Due Trust Other Funds		
Due Sewer Utility Operating Fund		708.20
Sub-total Cash Liabilities	C	1,249,302.46
Special Emergency Notes		127,054.00
Reserve for Receivables		4,376,847.04
School Taxes Deferred (Sheets 13& 14)		-
Fund Balance		2,412,247.75
Total	8,165,451.25	8,165,451.25

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2*
AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Cash Public Assistance #1	-	
Cash Public Assistance #2	-	
Total	-	-

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Cash	-	
Federal and State Grants Receivable	742,986.17	
Appropriated Reserves for Federal and State Grants		478,874.07
Unappropriated Reserves for Federal and State Grants		2,098.08
Reserve for Encumbrances		9,213.00
Due Current Fund		252,801.02
Total	742,986.17	742,986.17

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Trust Other Fund		
Cash	1,947,845.83	
Deferred Charges	-	
Accounts Receivable	295.94	
Due to State of New Jersey		531.64
Payroll Deductions Payable		95,496.91
Reserve for Unemployment Compensation		48,713.18
Reserve for Recycling Program		35,753.27
Reserve for Redemption of Tax Title Liens		776,822.46
Reserve for Crime Prevention Program		4,062.95
Reserve for Senior Citizen Building		1,276.25
Reserve for Escrow Deposits		67,818.11
Sreet Opening Deposits		4,280.00
Cash Performance Bonds		89,443.61
Reserve for Special Law Enforcement		24,943.43
Reserve for Municipal Drug Alliance		51,681.63
Premiums Received at Tax Sale		438,100.00
Reserve for POAA		1,732.50
Reserve for Public Defender		6,586.65
Reserve for Annual Recognition Dinner		729.69
Reserve for Federal Forfeiture Funds		996.54
Reserve for Police Outside Services		90,177.24
Reserve for Accumulated Sick Leave		73,763.19
Reserve for Park Rental		2,765.34
Reserve for Sewer Review		2,851.13
Reserve for Apartment Escrow		100.00
Reserve for Vacant Property		10,500.00
Reserve for Foreclosed Proerty		105,500.00
Due Current Fund		8,903.06
Due Sewer Utility Operating Fund		2,848.59
Due to VCCB--Excess Public Defender Fees		1,764.40
Sub-total	1,948,141.77	1,948,141.77

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014:	(1)	\$	5,269.32
		x	25%
	(2)	\$	1,317.33

Municipal Public Defender Trust Cash Balance December 31, 2015: (3) \$ 6,710.70

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

Amount in excess of the amount expended: 3 - (1 +2) = \$ 124.05

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

Chief Financial Officer: Dawn S. Thompson

Signature: _____

Certificate #: NO516

Date: _____

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2014 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2015
1. <u>Payroll Deduction Payable</u>	\$ 99,930.24	\$ 4,598,458.12	\$ 4,602,891.45	\$ 95,496.91
2. <u>Unemployment Compensation</u>	10,263.88	75,567.40	37,118.10	48,713.18
3. <u>Recycling Program</u>	46,774.94	1,720.33	12,742.00	35,753.27
4. <u>Redemption of Tax Title Liens</u>	9,854.59	2,331,764.17	1,564,796.30	776,822.46
5. <u>Crime Prevention</u>	4,332.95		270.00	4,062.95
6. <u>Senior Citizen Building Rentals</u>	1,276.25			1,276.25
7. <u>Escrow Deposits</u>	72,890.47	27,614.24	32,686.60	67,818.11
8. <u>Street Opening Deposits</u>	8,780.00		4,500.00	4,280.00
9. <u>Cash Performance Bonds</u>	89,373.65	69.96		89,443.61
10. <u>Special Law Enforcement</u>	17,489.16	14,092.77	6,638.50	24,943.43
11. <u>Municipal Drug Alliance</u>	52,634.90	17,124.62	18,077.89	51,681.63
12. <u>Premiums Received at Tax Sale</u>	393,000.00	338,900.00	293,800.00	438,100.00
13. <u>POAA Fees</u>	1,670.50	62.00		1,732.50
14. <u>Public Defender Fees</u>	6,500.00	5,576.50	5,489.85	6,586.65
15. <u>Annual Recognition Dinner</u>	78.58	2,500.00	1,848.89	729.69
16. <u>Federal Forfeitures</u>	1,593.39	3.15	600.00	996.54
17. <u>Police Outside Services</u>	100,986.81	71,647.93	82,457.50	90,177.24
18. <u>Accumulated Leave Compensation</u>	61,816.28	50,000.00	38,053.09	73,763.19
19. <u>Park Rentals</u>	2,615.34	425.00	275.00	2,765.34
20. <u>Sewer Review</u>	2,851.13			2,851.13
21. <u>Apartment Escrow</u>	100.00			100.00
22. <u>Vacant Property</u>		10,500.00		10,500.00
23. <u>Foreclosed Property</u>		105,500.00		105,500.00
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
Totals:	\$ 984,813.06	\$ 7,651,526.19	\$ 6,702,245.17	\$ 1,934,094.08

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 Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
Total	-	-	-	-	-	-	-	-

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	1,315,750.00	XXXXXXXXX
Bonds and Notes Authorized but Not Issued		1,315,750.00
Cash	1,375,828.63	
Deferred Charges	-	
Deferred Charges to Future Taxation:		
Funded	2,669,570.15	
Unfunded	2,530,515.00	
Due Current Fund		161,774.48
Reserve for Encumbrances		
Contracts Payable		
General Capital Bonds		2,547,360.00
Assessment Serial Bonds		-
Bond Anticipation Notes		1,214,765.00
Assessment Notes		-
Loans Payable		122,210.15
Loans Payable		-
Improvement Authorizations - Funded		363,587.74
Improvement Authorizations - Unfunded		2,127,365.65
Capital Improvement Fund		-
Down Payments on Improvements		-
Capital Surplus		38,850.76
Total	7,891,663.78	7,891,663.78

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2015

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	9,237.87	3,825,505.68	273,574.79	3,561,168.76
Trust - Assessment				-
Trust - Animal Control		2,717.39		2,717.39
Trust - Other	14,236.14	1,976,993.52	43,383.83	1,947,845.83
Capital - General		1,378,048.69	2,220.06	1,375,828.63
Solid Waste Utility Operating	600.55	579,415.16	300.24	579,715.47
Solid Waste Utility Capital				-
Sewer Utility Operating	667.34	1,324,589.55	4,180.63	1,321,076.26
Sewer Utility Capital		1,558,957.74	460.00	1,558,497.74
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund				-
Municipal Open Space Trust Fund				-
Sewer Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	24,741.90	10,646,227.73	324,119.55	10,346,850.08

* - Include Deposits In Transit

** - Be sure to include a Public Assistance 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: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2015(cont'd.)
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Republic Bank:	
Current Fund	3,694,466.66
Animal Control Fund	2,717.39
Trust Other Fund	1,437,309.17
General Capital Fund	1,346,263.67
Sewer Operating Fund	1,310,470.45
Sewer Capital Fund	1,558,957.74
Federal and State Grant Fund	
Solid Waste Operating Fund	579,415.16
New Jersey Cash Management Fund:	
Current Fund	131,039.02
General Capital Fund	31,785.02
Sewer Operating Fund	14,119.10
TD Bank:	
Trust Other Fund	539,684.35
Total	10,646,227.73

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 Jan. 1, 2015	2015 Budget Revenue Realized	Received	Accrued		Balance Dec. 31, 2015
See Attached Sheet	471,058.91		672,142.32	944,069.58		742,986.17
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Totals	471,058.91	-	672,142.32	944,069.58	-	742,986.17

Sheet 10

BOROUGH OF LINDENWOLD
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2015

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Accrued</u>	<u>Collected</u>	<u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
Federal Grants:					
Local Law Enforcement Block Grant--Justice Assistance Grant (JAG)	\$ 17,786.90	\$ 12,658.00	\$ 17,730.00		\$ 12,714.90
Highway Planning and Construction Grants		702,611.00	402,950.58		299,660.42
Community Development Block Grant Program	132,600.00	80,200.00	26,286.29		186,513.71
State Grants:					
Highway Planning and Construction Grants	244,217.09		54,775.68		189,441.41
Municipal Drug Alliance	9,382.00	18,264.00	17,046.40		10,599.60
Safe and Secure Communities Program	33,750.00	90,000.00	90,000.00		33,750.00
Body Armor Replacement Grant		3,867.77	3,867.77		
Drunk Driving Enforcement Grant		2,098.08	2,098.08		
Drive Sober or Get Pulled Over Grant	200.00				200.00
Clean Communities Program	487.83	34,370.73	34,370.73		487.83
NJDEP--NJ Forest Service Stimulus Fund	27.54				27.54
Hazardous Discharges Site Remediation Fund	5,762.00				5,762.00
Local Grants:					
Camden County Open Space Preservation Trust	25,000.00		23,016.79		1,983.21
Sustainable New Jersey Grant	1,845.55				1,845.55
	<u>\$ 471,058.91</u>	<u>\$ 944,069.58</u>	<u>\$ 672,142.32</u>	<u>\$ -</u>	<u>\$ 742,986.17</u>

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations			Expended			Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
See Attached Sheet	336,991.18	126,447.34	833,707.50		818,271.95			478,874.07
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	336,991.18	126,447.34	833,707.50	-	818,271.95	-	-	478,874.07

Sheet 11

BOROUGH OF LINDENWOLD
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants--Appropriated
For the Year Ended December 31, 2015

<u>Program</u>	<u>Balance Dec. 31, 2014</u>	<u>Transferred from 2015 Budget Appropriation</u>	<u>Paid or Charged</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2015</u>
Federal Grants:					
Local Law Enforcement Block Grant--Justice Assistance Grant (JAG)		\$ 12,658.00	\$ 11,029.11		1,628.89
Highway Planning and Construction		702,611.00	615,231.98		\$ 87,379.02
Community Development Block Grant Program	\$ 91,399.02	80,200.00	44,470.93		127,128.09
Bulletproof Vest Program	26.25				26.25
State Grants:					
Highway Planning and Construction	101,410.33		(1,451.32)		102,861.65
Recycling Tonnage Grant	79,218.68	13,617.34			92,836.02
Municipal Drug Alliance	1,599.91	22,830.00	22,769.95		1,659.96
Safe and Secure Communities Program		90,000.00	90,000.00		
Body Armor Replacement Grant	2,408.55	3,867.77			6,276.32
Drunk Driving Enforcement Grant	2,584.59		1,851.38		733.21
Clean Communities Program	1,205.04	34,370.73	34,369.92		1,205.85
NJDEP--NJ Forest Service Stimulus Fund	412.54				412.54
Hazardous Discharges Site Remediation Fund	15,873.19				15,873.19
Local Grants:					
Camden County Open Space Preservation Trust	1,763.21				1,763.21
Sustainable New Jersey Grant	1,350.55				1,350.55
Recycling Tonnage Rebate Program	37,739.32				37,739.32
	<u>\$ 336,991.18</u>	<u>\$ 960,154.84</u>	<u>\$ 818,271.95</u>	<u>\$ -</u>	<u>\$ 478,874.07</u>

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Receipts	Grants Receivable			Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
See Attached Sheet	13,617.34	121,881.34	833,707.50		944,069.58			2,098.08
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	13,617.34	121,881.34	833,707.50	-	944,069.58	-	-	2,098.08

Sheet 12

BOROUGH OF LINDENWOLD
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal and State Grants--Unappropriated
For the Year Ended December 31, 2015

<u>Program</u>	<u>Balance Dec. 31, 2014</u>	<u>Grants Receivable</u>	<u>Realized as Miscellaneous Revenue in 2015 Budget</u>	<u>Balance Dec. 31, 2015</u>
Federal Grants:				
Local Law Enforcement Block Grant--Justice Assistance Grant (JAG)		\$ 12,658.00	\$ 12,658.00	
Highway Planning and Construction Grants		702,611.00	702,611.00	
Community Development Block Grant Program		80,200.00	80,200.00	
State Grants:				
Recycling Tonnage Grant	\$ 13,617.34		13,617.34	
Municipal Drug Alliance		18,264.00	18,264.00	
Safe and Secure Communities Program		90,000.00	90,000.00	
Body Armor Replacement Grant		3,867.77	3,867.77	
Drunk Driving Enforcement Grant		2,098.08		\$ 2,098.08
Clean Communities Program		34,370.73	34,370.73	
	<u>\$ 13,617.34</u>	<u>\$ 944,069.58</u>	<u>\$ 955,588.84</u>	<u>\$ 2,098.08</u>

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	8.50
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXX	12,349,207.00
Paid	12,349,209.00	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	6.50	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85004-00	-	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	12,349,215.50	12,349,215.50

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2015 85045-00	XXXXXXXXXX	
2015 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2015 85046-00	-	XXXXXXXXXX
	-	-

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	2,626.33
2015 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	5,102,456.09
County Library 80003-04	XXXXXXXXXX	313,415.64
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	126,346.12
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	3,743.51
Paid	5,544,844.18	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	3,743.51	XXXXXXXXXX
	5,548,587.69	5,548,587.69

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2015 80003-06	XXXXXXXXXX	
2015 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00 837,701.00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2015 Levy 80003-07	XXXXXXXXXX	837,701.00
Paid 80003-08	837,701.00	XXXXXXXXXX
Balance December 31, 2015 80003-09	-	
	837,701.00	837,701.00

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, 2015	80004-01	XXXXXXXXXX	5,020.78
State Library Aid Received in 2015	80004-02	XXXXXXXXXX	1,822.00
Expended	80004-09	2,258.64	XXXXXXXXXX
Balance December 31, 2015	80004-10	4,584.14	
		6,842.78	6,842.78

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	994,540.00	994,540.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	2,865,591.34	2,965,414.26	99,822.92
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	833,707.50	833,707.50	-
			-
Total Miscellaneous Revenue Anticipated 80103-	3,699,298.84	3,799,121.76	99,822.92
Receipts from Delinquent Taxes 80104-	800,000.00	992,662.74	192,662.74
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	8,835,627.66	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	8,835,627.66	9,083,898.84	248,271.18
	14,329,466.50	14,870,223.34	540,756.84

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		XXXXXXXXXX	26,557,133.60
Amount to be Raised by Taxation		XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00		12,349,207.00	XXXXXXXXXX
Regional School Tax 80119-00		-	XXXXXXXXXX
Regional High School Tax 80110-00		-	XXXXXXXXXX
County Taxes 80111-00		5,542,217.85	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00		3,743.51	XXXXXXXXXX
Special District Taxes 80113-00		837,701.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00		-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00		XXXXXXXXXX	1,259,634.60
Deficit in Required Collection of Current Taxes (or) 80115-00		XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00		9,083,898.84	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00			XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00		XXXXXXXXXX	
		27,816,768.20	27,816,768.20

* 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 REVENUES 2015

(Continued)

MISCELLANEOUS REVENUES ANTICIPATED: ADDED BY N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
Community Development Block Grant	80,200.00	80,200.00	-
Body Armor Replacement Grant	3,867.77	3,867.77	-
Local Law Enforcement Grant-- Justice Assistance Grant	12,658.00	12,658.00	-
Clean Communities Program	34,370.73	34,370.73	-
NJ Department of Transportation Grants:			-
Concrete Sidewalk Installation	37,490.00	37,490.00	-
Berlin Road Streetscape	665,121.00	665,121.00	-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Total (Sheet 17)	833,707.50	833,707.50	-

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 or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted	80012-01	13,495,759.00
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	833,707.50
Appropriated for 2015 (Budget Statement Item 9)	80012-03	14,329,466.50
Appropriated for 2015 Emergency Appropriation (Budget Statement Item 9)	80012-04	69,250.00
Total General Appropriations (Budget Statement Item 9)	80012-05	14,398,716.50
Add: Overexpenditures (see footnote)	80012-06	28,032.50
Total Appropriations and Overexpenditures	80012-07	14,426,749.00
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	12,533,859.72
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,259,634.60
Reserved	80012-10	573,563.32
Total Expenditures	80012-11	14,367,057.64
Unexpended Balances Canceled (see footnote)	80012-12	59,691.36

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Miscellaneous --Unidentified Receipts	857.73
Refund of Prior Year Expenditures	8,074.32
Fire District Lease	2.00
FEMA	38,428.22
Varios Refunds	1,049.59
Insurance Dividends	22,282.75
Election Reimbursement	400.00
Tower Rentals	29,126.10
Lindenwold Day	2,703.25
Police Reports	661.10
Board of Health	8,091.25
Property Security Fees	278.08
Rental Registration Fees	207,499.00
Library Fees and Donations	4,229.30
Restitution	88.00
Administrative Charge--SC and Vets	2,537.95
Tax Sale Premiums	20,300.00
Canceled Outstanding Checks	5,199.40
Police VOA	20,000.00
DMV Inspection Fines	150.00
Cable Franchise Fee	51,747.25
Park Concessions	2,508.00
Park Rentals	12,455.00
Collector--Copies	660.00
Lot Cleaning	15,695.56
Returned Check Fees	180.00
Duplicate Certificate/Bill Fees	130.00
Unidentified Tax Payments	1,352.77
Borough Clerk	2,473.54
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	459,160.16

SURPLUS - CURRENT FUND YEAR 2015

		Debit	Credit
1. Balance January 1, 2015	80014-01	XXXXXXXXXX	2,096,627.06
2.		XXXXXXXXXX	
3. Excess Resulting from 2015 Operations	80014-02	XXXXXXXXXX	1,310,160.69
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	994,540.00	XXXXXXXXXX
5. Amount Appropriated in the 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2015	80014-05	2,412,247.75	XXXXXXXXXX
		3,406,787.75	3,406,787.75

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

Cash	80014-06		3,561,168.76
Investments	80014-07		-
Sub Total			3,561,168.76
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		1,249,302.46
Cash Surplus	80014-09		2,311,866.30
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	378.95	
Deferred Charges #	80014-12	100,002.50	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		100,381.45
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		2,412,247.75

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2015

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....

LESS: Proceeds from Accelerated Tax Sale.....

NET Cash Collected

Line 5c (sheet 22) Total 2015 Tax Levy.....

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is.....



(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....

LESS: Proceeds from Tax Levy Sale (excluding premium).....

NET Cash Collected

Line 5c (sheet 22) Total 2015 Tax Levy.....

Percentage of Collection Excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is.....

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

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	2,718.88	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	50,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	78,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	5,500.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	4,164.98
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX	5,527.39
9. Received in Cash from State	XXXXXXXXXX	126,897.56
10.		
11.		
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	378.95
Due To State of New Jersey	-	XXXXXXXXXX
	136,968.88	136,968.88

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

Line 2	50,500.00
Line 3	78,250.00
Line 4	5,500.00
Sub-Total	134,250.00
Less: Line 7	4,164.98
To Item 10, Sheet 22	130,085.02

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

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

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

Signature of Tax Collector

License #

Date

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2016 MUNICIPAL BUDGET**

	YEAR 2016	YEAR 2015
1. Total General Appropriations for 2016 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		12,349,207.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		-
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		5,542,217.85
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		837,701.00
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		-
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2016 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2016 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by 95.37% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		-
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2015. ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2016 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget	-	
Total Amount (see Line 11)	-	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06	-	Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	-	
Item 12 - Appropriation: Reserve for Uncollected Taxes	-	
Sub-Total	-	
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07	-	

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ _____

B. Reserve for Uncollected Taxes Exclusion
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of _____
Collection (Item 16)

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
[(2016 Estimated Total Levy - 2015 Total Levy)/2015 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount \$ _____
[(B x C) + B]

E. Net Reserve for Uncollected Taxes
Appropriation in Current Budget \$ _____
(A - D)

2016 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ _____

2. Taxes not Included in the budget (AFS 25, items 2 thru 7) \$ _____

Total \$ _____

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____

4. Cash Required \$ _____

5. Total Required at _____ % (items 4+6) \$ _____

6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2015		2,196,712.81	XXXXXXXXXX
	A. Taxes	83102-00 926,842.21	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00 1,269,870.60	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	214.06
	B. Tax Title Liens	83106-00	XXXXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83108-00	XXXXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXXXX	
4.	Added Taxes		6,426.81	XXXXXXXXXX
5.	Added Tax Title Liens			XXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX	28,376.35
	B. Tax Title Liens - Transfers from Taxes	83107-00	28,376.35	XXXXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	2,202,925.56
8.	Totals		2,231,515.97	2,231,515.97
9.	Balance Brought Down		2,202,925.56	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	992,662.74
	A. Taxes	83116-00 898,570.56	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00 94,092.18	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2015 Tax Sale		10,575.52	XXXXXXXXXX
12.	2015 Taxes Transferred to Liens		292,229.68	XXXXXXXXXX
13.	2015 Taxes		721,696.75	XXXXXXXXXX
14.	Balance December 31, 2015		XXXXXXXXXX	2,234,764.77
	A. Taxes	83121-00 727,804.80	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00 1,506,959.97	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		3,227,427.51	3,227,427.51

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 45.06%

17. Item No. 14 multiplied by percentage shown above is 1,007,009.84 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	1,509,750.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2015		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2015	84114-00	XXXXXXXXXX	1,509,750.00
		1,509,750.00	1,509,750.00

CONTRACT SALES

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

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2015	84120-00		XXXXXXXXXX
21. 2015 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2015	84124-00	XXXXXXXXXX	-
Analysis of Sale of Property:	\$	-	-
* Total Cash Collected in 2015	(84125-00)		

Realized in 2015 Budget -

To Results of Operation (Sheet 19) -

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	<u>Amount Dec. 31, 2014 per Audit Report</u>	<u>Amount in 2015 Budget</u>	<u>Amount Resulting from 2015</u>	<u>Balance as at Dec. 31, 2015</u>
1. Emergency Authorization - Municipal*	\$ 13,927.00	\$ 13,927.00	\$ 69,250.00	\$ 69,250.00
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____
4. <u>Overexpenditures of Appropriations</u>	\$ _____	\$ _____	\$ 28,032.50	\$ 28,032.50
<u>Sub-total Current Fund</u>	\$ 13,927.00	\$ 13,927.00	\$ 97,282.50	\$ 97,282.50
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<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. _____	_____	_____	\$ _____	_____

**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	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	-

Sheet 30

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

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

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXXXX	2,922,360.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	375,000.00	XXXXXXXXXX	
Outstanding December 31, 2015	80033-04	2,547,360.00	XXXXXXXXXX	
		2,922,360.00	2,922,360.00	
2016 Bond Maturities - General Capital Bonds			80033-05	\$ 395,000.00
2016 Interest on Bonds *		80033-06	70,964.40	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2015	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2015	80033-10	-	XXXXXXXXXX	
		-	-	
2016 Bond Maturities - Assessment Bonds			80033-11	\$
2016 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 70,964.40

LIST OF BONDS ISSUED DURING 2015

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

80033-14 80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR LOANS
MUNICIPAL GREEN ACRES LOANS**

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXX	140,979.55	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	18,769.40	XXXXXXXX	
Outstanding December 31, 2015	80033-04	122,210.15	XXXXXXXX	
		140,979.55	140,979.55	
2016 Loan Maturities			80033-05	\$ 19,146.66
2016 Interest on Loans			80033-06	\$ 2,348.95
Total 2016 Debt Service for	Loan		80033-13	\$ 21,495.61

LOAN

Outstanding January 1, 2015	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2015	80033-10	-	XXXXXXXX	
		-	-	
2016 Loan Maturities			80033-11	\$
2016 Interest on Loans			80033-12	\$
Total 2016 Debt Service for	Loan		80033-13	\$ -

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

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

TYPE I SCHOOL TERM BONDS

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

LIST OF BONDS ISSUED DURING 2015

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

2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2015	2016 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 127,054.00	\$ 952.91
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of 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 **	
See Attached Sheet	1,214,765.00		1,214,765.00	12/9/2016	0.75%		9,110.74	12/9/2016
Total	1,214,765.00		1,214,765.00			-	9,110.74	

Sheet 33

80051-01 80051-02

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

Memo: Refunding Bond Anticipation 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)

BOROUGH OF LINDENWOLD
GENERAL CAPITAL FUND
Debt Service for Notes (Other Than Assessment Notes)
For the Year Ended December 31, 2015

<u>Title or Purpose of Issue</u>	Original	Original	Amount of	<u>Date of Maturity</u>	<u>Rate of Interest</u>	<u>2016 Budget Requirement</u>		<u>Interest Computed to (Insert Date)</u>
	<u>Amount of Issue</u>	<u>Date of Issue</u>	<u>Note Outstanding Dec. 31, 2015</u>			<u>For Principal</u>	<u>For Interest</u>	
Acquisition of Various Pieces of Equipment and the Construction of Various Capital Improvements	\$ 475,000.00	12/15/2014	\$ 475,000.00	12/9/2016	0.750%		\$ 3,562.50	12/9/2016
Acquisition of Various Pieces of Equipment and the Construction of Various Capital Improvements	264,765.00	12/15/2014	264,765.00	12/9/2016	0.750%		1,985.74	12/9/2016
Acquisition of Various Pieces of Equipment and the Completion of Various Capital Improvements	<u>475,000.00</u>	12/10/2015	<u>475,000.00</u>	12/9/2016	0.750%		<u>3,562.50</u>	12/9/2016
	<u><u>\$ 1,214,765.00</u></u>		<u><u>\$ 1,214,765.00</u></u>			<u><u>\$ -</u></u>	<u><u>\$ 9,110.74</u></u>	

DEBT SERVICE SCHEDULE FOR 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.								
Total	-		-			-	-	

Sheet 34

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

80051-01

80051-02

Assessment Notes with an original date of issue of 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)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Total	-	-	-

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.	Balance - January 1, 2015		2015 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet	498,375.67	447,316.06	1,885,000.00		339,738.34		294,337.74	2,196,615.65
Total	498,375.67	447,316.06	1,885,000.00	-	339,738.34	-	363,587.74	2,127,365.65

Sheet 35

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

BOROUGH OF LINDENWOLD
GENERAL CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2015

Ordinance Number	Improvement Description	Date	Ordinance		Balance Dec. 31, 2014		2015 Authorizations		Paid or Charged	Prior Year Contracts Canceled	Canceled	Balance Dec. 31, 2015	
			Amount	Funded	Unfunded	Down Payment/ Capital Improvement Fund	Deferred Charges to Future Taxation-- Unfunded	Funded				Unfunded	
General Improvements:													
1141)	Conversion of a 1989 Ford Sweeper to a Stake Body Truck and the Purchase of a Bucket Truck	12-10-03)	\$ 55,000.00	\$ 39,654.46					\$ 9,995.00			\$ 29,659.46	
1228)	Renovations to the Borough Hall and Police Department and Construction of a New Borough Hall	3-26-08)	\$ 1,453,853.49	1,100.00					1,100.00				
1299)	Acquisition of Various Pieces of Equipment and the Construction of Various Capital Improvements	10-12-11)	1,355,000.00	133,241.61					87,577.56			45,664.05	
1315)	Acquisition of Various Pieces of Equipment and the Construction of Various Capital Improvements	4-11-12)	\$ 681,160.00	\$ 324,379.60					125,963.36			198,416.24	
1327)	Refunding Bond Ordinance Providing Funds to Pay an Emergency Appropriation (Settlement of Litigation)	11-14-12)	380,000.00		\$ 11,097.99							11,097.99	
1362)	Acquisition of Various Pieces of Equipment and the Construction of Various Capital Improvements	7-04-14)	500,000.00		295,595.66				59,012.12				\$ 236,583.54
2014-02)	Acquisition of Various Pieces of Equipment and the Construction of Various Capital Improvements	11-05-14)	278,800.00		140,622.41				40,590.30				100,032.11
2015-11)	Acquisition of Various Pieces of Equipment and the Completion of Various Capital Improvements	8-12-15)				\$ 25,000.00	\$ 475,000.00		15,500.00			9,500.00	475,000.00
2015-19)	Acquisition of Various Pieces of Equipment	12-09-15)				69,250.00	1,315,750.00					69,250.00	1,315,750.00
			<u>\$ 498,375.67</u>	<u>\$ 447,316.06</u>		<u>\$ 94,250.00</u>	<u>\$ 1,790,750.00</u>		<u>\$ 339,738.34</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 363,587.74</u>	<u>\$ 2,127,365.65</u>
Contracts Payable									\$ 11,502.43				
Disbursed									<u>328,235.91</u>				
									<u>\$ 339,738.34</u>				
Capital Improvement Fund							\$ 25,000.00						
Down Payment on Improvements							69,250.00						
							<u>\$ 94,250.00</u>						

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2015	80030-01	XXXXXXXXXX	
Received from 2015 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2015 Emergency Appropriation *	80030-03	XXXXXXXXXX	69,250.00
Appropriated to Finance Improvement Authorizations	80030-04	69,250.00	XXXXXXXXXX
Balance December 31, 2015	80030-05	-	XXXXXXXXXX
		69,250.00	69,250.00

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
Acquisition of Various Pieces of Equipment and the Construction of Various Capital Improvements	500,000.00	475,000.00	25,000.00	25,000.00
Acquisition of Various Pieces of Equipment	1,385,000.00	1,315,750.00	69,250.00	69,250.00
Total 80032-00	1,885,000.00	1,790,750.00	94,250.00	94,250.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2015

		Debit	Credit
Balance January 1, 2015	80029-01	XXXXXXXXXX	38,850.76
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2015 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2015	80029-04	38,850.76	XXXXXXXXXX
		38,850.76	38,850.76

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2015		_____
2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A)		_____
3. Amount of Bonds Issued Under Item 1 Maturing in 2016		_____
4. Amount of Interest on Bonds with a Covenant - 2016 Requirement		_____
5. Total of 3 and 4 - Gross Appropriation		_____ -
6. Less Amount of Special Trust Fund to be Used		_____
7. Net Appropriation Required		_____ -

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2016 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT

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

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

A.

1. Total Tax Levy for the Year 2015 was \$ 27,612,240.69
2. Amount of Item 1 Collected in 2015 (*) \$ 26,557,133.60
3. Seventy (70) percent of Item 1 \$ 19,328,568.48

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2015?
 Answer YES or NO YES
2. Have payments been made for all bonded obligations or notes due on or before
 December 31, 2015?
 Answer YES or NO: YES If answer is "NO" give details

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

C. Does the appropriation required to be included in the 2016 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: _____

D.

1. Cash Deficit 2014 \$ _____
2. 4% of 2014 Tax Levy for all purposes:
 Levy - - _____ = \$ _____ -
3. Cash Deficit 2015 \$ _____
4. 4% of 2015 Tax Levy for all purposes:
 Levy - - 27,612,240.69 = \$ 1,104,489.63

E.

<u>Unpaid</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ <u>3,743.51</u>	\$ <u>3,743.51</u>
3. Amounts due Special Districts	\$ _____	\$ _____ -	\$ _____ -
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>6.50</u>	\$ <u>6.50</u>

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

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

POST CLOSING TRIAL BALANCE - SOLID WASTE UTILITY FUND

AS AT DECEMBER 31, 2015

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
SOLID WASTE UTILITY OPERATING FUND		
Cash	579,715.47	
Investments		
Due Sewer Utility Operating Fund		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	327,000.16	
Liens Receivable	69,337.70	
Due from Sewer Operating Fund	27.29	
Deferred Charges (Sheet 48)	-	
Cash Liabilities:		
Appropriation Reserves		264,674.75
Accrued Interest on Bonds, Loans and Notes		-
Reserve for Encumbrances		25,788.44
Solid Waste Utility Rental Prepayments		78,214.74
Solid Waste Utility Rental Overpayments		2,211.89
Due Current Fund		208,852.94
Sub-total Cash Liabilities	C	579,742.76
Reserve for Consumer Accounts and Lien Receivable		396,337.86
Fund Balance		-
Total Solid Waste Utility Operating Fund	976,080.62	976,080.62

(Do not crowd - add additional sheets)

ANALYSIS OF SOLID WASTE UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

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

Sheet 43

SCHEDULE OF SOLID WASTE UTILITY BUDGET - 2015

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-			-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			-
Rents 91303-	865,000.00	778,936.76	(86,063.24)
Special Items--Rents 91304-	225,085.74	225,085.74	-
Deficit General Budget 91305-	113,492.26	53,854.56	(59,637.70)
Miscellaneous			-
			-
			-
Added by N.J.S. 40A:4-87: (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
Subtotal	1,203,578.00	1,057,877.06	(145,700.94)
Deficit (General Budget) ** 91306-			
91307-	1,203,578.00	1,057,877.06	(145,700.94)

**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	XXXXXX
Adopted Budget	1,203,578.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,203,578.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,203,578.00
Deduct Expenditures:	
Paid or Charged	938,903.25
Reserved	264,674.75
Surplus (General Budget) **	
Total Expenditures	1,203,578.00
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

SOLID WASTE UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,057,877.06	
Miscellaneous Revenue Not Anticipated	46,342.34	
2014 Appropriation Reserves Canceled *	99,358.60	
Total Revenue Realized		1,203,578.00
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	938,903.25	
Reserved	264,674.75	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	1,203,578.00	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,203,578.00
Excess		
Budget Appropriation - Surplus (General Budget) **	-	
Balance of "Results of 2015 Operation"		
Remainder= ("Excess in Operations" - Sheet 46)	-	
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Balance of "Results of 2015 Operation"		
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)	-	

SECTION 2:

The following Item of 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 Solid Waste Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	235,064.18	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	135,705.58	
*Excess (Revenue Realized)		99,358.60

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

RESULTS OF 2015 OPERATIONS - SOLID WASTE UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	
Unexpended Balances of Appropriations	XXXXXX	-
Miscellaneous Revenue Not Anticipated	XXXXXX	46,342.34
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXX	99,358.60
Deficit in Anticipated Revenue	145,700.94	XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	-
Excess in Operations - to Operating Surplus		XXXXXX
*See restriction in amount on Sheet 45, SECTION 2	145,700.94	145,700.94

OPERATING SURPLUS - SOLID WASTE UTILITY

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

ANALYSIS OF BALANCE December 31, 2015 (FROM SOLID WASTE UTILITY - TRIAL BALANCE)

Cash		579,715.47
Investments		-
Interfund Accounts Receivable		27.29
Subtotal		579,742.76
Deduct Cash Liabilities Marked with "C" on Trial Balance		579,742.76
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 be also pledged to cash liabilities.

SCHEDULE OF SOLID WASTE UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014	\$ <u>317,022.13</u>
Increased by:	
Solid Waste Rents Levied	\$ <u>1,032,630.81</u>
Decreased by:	
Collections	\$ <u>917,109.53</u>
Prepayments applied	\$ <u>76,399.60</u>
Transfer to Liens	\$ <u>29,143.65</u>
Overpayments applied	\$ _____
	\$ <u>1,022,652.78</u>
Balance December 31, 2015	\$ <u>327,000.16</u>

SCHEDULE OF SOLID WASTE UTILITY LIENS

Balance December 31, 2014	\$ <u>50,449.56</u>
Increased by:	
Transfers from Accounts Receivable	<u>29,143.65</u>
Penalties and Costs	<u>257.86</u>
Other	_____
	\$ <u>29,401.51</u>
Decreased by:	
Collections	<u>10,513.37</u>
Other	_____
	\$ <u>10,513.37</u>
Balance December 31, 2015	\$ <u>69,337.70</u>

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

SOLID WASTE UTILITY FUND

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

	<u>Caused by</u>	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
5.	Deficit in Operations	\$ _____	\$ _____	\$ _____ -	\$ _____ -
	Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
	Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR BONDS
SOLID WASTE UTILITY ASSESSMENT BONDS**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Bond Maturities - Assessment Bonds			\$
2016 Interest on Bonds *			
SOLID WASTE UTILITY CAPITAL BONDS			
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Bond Maturities - Capital Bonds			\$
2016 Interest on Bonds *			

INTEREST ON BONDS - SOLID WASTE UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR LOANS
WATER UTILITY _____ LOAN**

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Loan Maturities			\$
2016 Interest on Loans *		\$	
WATER UTILITY _____ LOAN			
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Loan Maturities			\$
2016 Interest on Loans *		\$	

INTEREST ON LOANS - WATER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

DEBT SERVICE SCHEDULE FOR 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		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
	-		-			-	-	

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 - SOLID WASTE 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 Appropriation - 2016	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR 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.	-		-			-	-	

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 Utility Assessment Budget or written intent of permanent financing submitted.

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Total	-	-	-

Sheet 51a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

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

Sheet 52

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

SOLID WASTE UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

SOLID WASTE UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SOLID WASTE UTILITY CAPITAL FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2015

AND

DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

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

SOLID WASTE UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2015

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

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

POST CLOSING

TRIAL BALANCE SEWER UTILITY FUND

AS AT DECEMBER 31, 2015
OPERATING AND CAPITAL SECTIONS

(Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
SEWER UTILITY CAPITAL FUND		
Cash	1,558,497.74	
Investments		
Deferred Charges (Sheet 62)	-	
Fixed Capital	9,130,547.86	
Fixed Capital Authorized and Uncompleted	3,484,250.32	
Due Current Fund		
Due Sewer Utility Operating Fund	3,357.68	
Contracts Payable		1,212.00
Bond Anticipation Notes Payable		1,400,000.00
Loans Payable		-
Loans Payable		-
Serial Bonds Payable		1,991,640.00
Improvement Authorizations:		
Funded		295,745.72
Unfunded		1,233,560.57
Capital Improvement Fund		-
Capital Surplus		32,173.13
Reserve for Amortization		9,222,322.18
Reserve for Deferred Amortization		
Estimated Proceeds Bonds and Notes	836.00	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	836.00
Total Capital Fund	14,177,489.60	14,177,489.60

(Do not crowd - add additional sheets)

ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

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

Sheet 57

SCHEDULE OF SEWER UTILITY BUDGET - 2015

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	123,000.00	123,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			-
Rents	1,178,937.00	1,353,287.77	174,350.77
Miscellaneous	40,000.00	40,398.49	398.49
			-
			-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
			-
Subtotal	1,341,937.00	1,516,686.26	174,749.26
Deficit (General Budget) ** _____ 07			
_____ 08	1,341,937.00	1,516,686.26	174,749.26

**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:	XXXXXX
Adopted Budget	1,341,937.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	1,341,937.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	1,341,937.00
Deduct Expenditures:	
Paid or Charged	1,163,061.45
Reserved	175,047.89
Surplus (General Budget) **	
Total Expenditures	1,338,109.34
Unexpended Balance Canceled (See Footnote)	3,827.66

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 BALANCE CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Over expenditures" 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:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	1,516,686.26	
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled * (Excess Revenue Realized)	39,531.19	
Total Revenue Realized		1,556,217.45
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	1,163,061.45	
Reserved	175,047.89	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	1,338,109.34	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		1,338,109.34
Excess		218,108.11
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2015 Operation (("Excess in Operations" - Sheet 60)	218,108.11	
<hr/>		
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of 2015 Operation (("Operating Deficit - to Trial Balance" - Sheet 60)	-	

SECTION 2:

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

2014 Appropriation Reserves Canceled in 2015	39,531.19	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		39,531.19

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

RESULTS OF 2015 OPERATIONS

SEWER

UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	174,749.26
Unexpended Balances of Appropriations	XXXXXX	3,827.66
Miscellaneous Revenue Not Anticipated	XXXXXX	-
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXX	39,531.19
Canceled Rent Overpayments		66.84
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	218,174.95	XXXXXX
* See restriction in amount on Sheet 59, SECTION 2	218,174.95	218,174.95

OPERATING SURPLUS -

SEWER

UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXX	699,024.73
Excess in Results of 2015 Operations	XXXXXX	218,174.95
Amount Appropriated in 2015 Budget - Cash	123,000.00	XXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2015	794,199.68	XXXXXX
	917,199.68	917,199.68

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

Cash	1,321,076.26
Investments	-
Interfund Accounts Receivable	3,556.79
Subtotal	1,324,633.05
Deduct Cash Liabilities Marked with "C" on Trial Balance	530,433.37
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	794,199.68
*Other Assets Pledged to Operating Surplus	
Deferred Charges #	-
Operating Deficit #	
Total Other Assets	-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET	794,199.68

* 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		\$ <u>131,510.01</u>
Increased by:		
<u>SEWER</u> Rents Levied		\$ <u>1,385,921.40</u>
Decreased by:		
Collections	\$ <u>1,065,107.81</u>	
Prepayments applied	\$ <u>275,701.55</u>	
Transfer to <u>Sewer</u> Liens	\$ <u>34,090.74</u>	
Overpayments applied	\$ <u> </u>	
		\$ <u>1,374,900.10</u>
Balance December 31, 2015		\$ <u>142,531.31</u>

SCHEDULE OF SEWER LIENS

Balance December 31, 2014		\$ <u>86,695.43</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>34,090.74</u>	
Penalties and Costs	\$ <u>614.64</u>	
Other	\$ <u> </u>	
		\$ <u>34,705.38</u>
Decreased by:		
Collections	\$ <u>12,478.41</u>	
Other	\$ <u>26.50</u>	
		\$ <u>12,504.91</u>
Balance December 31, 2015		\$ <u>108,895.90</u>

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)

	<u>Caused by</u>	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
5.	Deficit in Operations	\$ _____	\$ _____	\$ _____ -	\$ _____ -
	Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
	Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Bond Maturities - Assessment Bonds			\$
2016 Interest on Bonds *			
SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2015	XXXXXX	2,246,640.00	
Issued	XXXXXX		
Paid	255,000.00	XXXXXX	
Outstanding December 31, 2015	1,991,640.00	XXXXXX	
	2,246,640.00	2,246,640.00	
2016 Bond Maturities - Capital Bonds			\$ 265,000.00
2016 Interest on Bonds *		52,815.80	

INTEREST ON BONDS - SEWER UTILITY BUDGET

2016 Interest on Bonds (*Items)	52,815.80	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	25,804.39	
Subtotal	27,011.41	
Add: Interest to be Accrued as of 12/31/2016	23,916.03	
Required Appropriation 2016		\$ 50,927.44

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

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

SEWER UTILITY LOAN

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Loan Maturities			\$
2016 Interest on Loans *		\$	

	<u>SEWER</u>	UTILITY LOAN	
Outstanding January 1, 2015	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2015	-	XXXXXX	
	-	-	
2016 Loan Maturities			\$
2016 Interest on Loans *		\$	

INTEREST ON LOANS - SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

DEBT SERVICE SCHEDULE FOR 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		Interest Computed to (Insert Date)
						For Principal	For Interest **	
See Attached Sheet	1,400,000.00		1,400,000.00	12/9/2016	0.75%		10,500.00	12/9/2016
			1,400,000.00			-	10,500.00	

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 -	UTILITY BUDGET
2016 Interest on Notes	\$ 10,500.00
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ 632.88
Subtotal	\$ 9,867.12
Add: Interest to be Accrued as of 12/31/2016	\$ 2,134.70
Required Appropriation - 2016	\$ 12,001.82

(Do not crowd - add additional sheets)

BOROUGH OF LINDENWOLD
SEWER UTILITY CAPITAL FUND
Debt Service for Utility Notes (Other Than Assessment Notes)
For the Year Ended December 31, 2015

<u>Title or Purpose of Issue</u>	Original	Original	Amount of	<u>Date of Maturity</u>	<u>Rate of Interest</u>	<u>2016 Budget Requirement</u>		<u>Interest Computed to (Insert Date)</u>
	<u>Amount of Issue</u>	<u>Date of Issue</u>	<u>Note Outstanding Dec. 31, 2015</u>			<u>For Principal</u>	<u>For Interest</u>	
Acquisition of Various Equipment for the Sewer Utility	\$ 200,000.00	12/15/2014	\$ 200,000.00	12/9/2016	0.750%		\$ 1,500.00	12/9/2016
Various Improvements to Pump Station No. 1	1,000,000.00	12/15/2014	1,000,000.00	12/9/2016	0.750%		7,500.00	12/9/2016
Acquisition of Various Pieces of Equipment and the Completion of Various Capital Improvements for the Sewer Utility	<u>200,000.00</u>	12/10/2015	<u>200,000.00</u>	12/9/2016	0.750%		<u>1,500.00</u>	12/9/2016
	<u>\$ 1,400,000.00</u>		<u>\$ 1,400,000.00</u>			<u>\$ -</u>	<u>\$ 10,500.00</u>	

DEBT SERVICE SCHEDULE FOR 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.			-			-	-	

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 Utility Assessment Budget or written intent of permanent financing submitted.
 ** Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
<u>Leases approved by LFB after July 1, 2007</u>			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
<u>Leases approved by LFB prior to July 1, 2007</u>			
1.			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Total	-	-	-

Sheet 65a

80051-01 80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

SEWER

UTILITY CAPITAL FUND

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet	403,498.72	1,095,155.25	200,000.00		169,347.68		295,745.72	1,233,560.57
Total	70000- 403,498.72	1,095,155.25	200,000.00	-	169,347.68	-	295,745.72	1,233,560.57

Sheet 66

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

BOROUGH OF LINDENWOLD
SEWER UTILITY CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2015

Ordinance Number	Improvement Description	Date	Ordinance Amount		Balance Dec. 31, 2014		2015 Authorizations Deferred Charges to Future Revenue	Paid or Charged	Contracts Payable Canceled	Balance Dec. 31, 2015	
			Funded	Unfunded	Funded	Unfunded				Funded	Unfunded
	General Improvements:										
1018)		8-13-97)									
1024)		3-11-98)									
1028)		6-10-98)									
1070)	Various Capital Improvements	3-08-00)	\$ 700,000.00		\$ 3,230.45					\$ 3,230.45	
1055	Upgrading of Pump Station No. 9 and the Acquisition of Equipment	9-08-99	322,000.00		10,770.70					10,770.70	
1076	Upgrading of Pump Station No. 14 and the Acquisition of Equipment	7-12-00	194,600.00		67,217.83	\$ 600.00		\$ 12,933.00		54,284.83	\$ 600.00
1096	Upgrading of Pump Station No. 14 and the Acquisition of Equipment	9-12-01	440,000.00		16,535.33					16,535.33	
1121	Upgrading of Pump Station No. 2 and the Acquisition of Equipment	10-09-02	599,000.00		9,536.76	50.00				9,536.76	50.00
1201	Acquisition of Various Pieces of Sewer Equipment and the Completion of Various Sewer Utility Capital Improvements	4-11-07	100,000.00		12,083.25					12,083.25	
1300	Completion of Various Sewer Improvements	10-12-11	546,826.00		110,400.48	186.00		(180.00)		110,580.48	186.00
1316	Acquisition of Various Equipment for the Sewer Utility	4-11-12	525,000.00		173,723.92			95,000.00		78,723.92	

(Continued)

BOROUGH OF LINDENWOLD
SEWER UTILITY CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2015

Ordinance Number	Improvement Description	Date	Ordinance Amount		Balance Dec. 31, 2014		2015 Authorizations	Paid or Charged	Contracts Payable Canceled	Balance Dec. 31, 2015	
			Funded	Unfunded	Funded	Unfunded	Deferred Charges to Future Revenue			Funded	Unfunded
1363	Acquisition of Various Equipment for the Sewer Utility	7-02-14	\$ 200,000.00		\$ 94,319.25			\$ 4,828.79			\$ 89,490.46
2014-03	Various Improvements to Pump Station No. 1	11-05-14	1,000,000.00		1,000,000.00			56,765.89			943,234.11
2015-12	Acquisition of Various Pieces of Equipment and the Completion of Various Capital Improvements for the Sewer Utility	8-12-15	200,000.00				\$ 200,000.00				200,000.00
					<u>\$ 403,498.72</u>	<u>\$ 1,095,155.25</u>	<u>\$ 200,000.00</u>	<u>\$ 169,347.68</u>	<u>\$ -</u>	<u>\$ 295,745.72</u>	<u>\$ 1,233,560.57</u>
Disbursed							\$ 169,527.68				
Refund of Prior Year Expenditures							(180.00)				
							<u>\$ 169,347.68</u>				

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

SEWER UTILITY FUND

CAPITAL IMPROVEMENTS AUTHORIZED IN 2015

AND

DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
Acquisition of Various Pieces of				
Equipment and the Completion			-	-
of Various Capital Improvements				
for the Sewer Utility	200,000.00	200,000.00	-	-
	200,000.00	200,000.00	-	-

SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2015

	Debit	Credit
Balance January 1, 2015	XXXXXX	32,173.13
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2015 Budget Revenue		XXXXXX
Balance December 31, 2015	32,173.13	XXXXXX
	32,173.13	32,173.13

**INSTRUCTIONS IN PREPARATION OF
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015**

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on Sheet 2. Those sheets not filed in should be marked "Not Applicable".

INDEX

1 & 1a, 1b, 1c	Certification and Affidavit
1d	Report of Federal & State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance--Current Fund
4.	Trial Balance--Public Assistance Fund
5.	Trial Balance--Federal and State Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance--Capital Fund
9, 9a, 9b, 9c	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Tax
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2015 Operations--Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	"Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2011
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31, 31a	Summary Statement of Debt Service Requirements - Municipal
32.	Summary Statement of Debt Service Requirements - School - Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2015
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
UTILITIES ONLY	
40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2015 Utility Operations
46 & 60.	Results of Operations, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments - Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a. & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2015; Utility Capital Surplus