

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

POPULATION LAST CENSUS 2,076  
 NET VALUATION TAXABLE 2011: 186,817,030  
 MUNICICODE 1206

**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 Helmetta \_\_\_\_\_, County of Middlesex \_\_\_\_\_

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

Date	Examined By:
1	Preliminary Check
2	Examined

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


Signature   
 Title Auditor RMA #431

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

Further, I do hereby certify that I, Jeannine Jones, am the Chief Financial Officer, License # N-0735, of the Borough, County of Middlesex, Helmetta of \_\_\_\_\_ 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 60 Main St, Helmetta, NJ 08828  
 Phone Number (732) 521-4946  
 Fax Number (732) 521-1263  
 Email \_\_\_\_\_

**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 Helmetta \_\_\_\_\_ 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, no matters came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/15 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, 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:



Gerard Stankiewicz

(Registered Municipal Accountant)  
Samuel Klein and Company

(Firm Name)  
36 West Main Street, Suite 303

(Address)  
Freehold, NJ 07728

(Address)  
(732) 780-2600

(Phone Number)  
gstank@sklein-gpa.com

(Email)

(732) 780-1030  
(Fax Number)

Certified by me

This 18<sup>th</sup> day of February, 2016

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

\_\_\_\_\_

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

Printed Name: \_\_\_\_\_ N/A

Signature: \_\_\_\_\_ N/A

Certificate #: \_\_\_\_\_ N/A

Date: \_\_\_\_\_ N/A

**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.

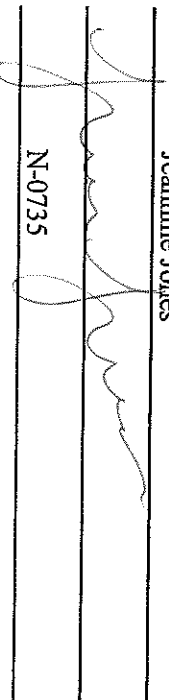
Municipality:

Borough of Helmetta

Chief Financial Officer:

Jeanine Jones

Signature:



Certificate #:

N-0735

Date:

2/19/2016

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality:

Chief Financial Officer:

Signature:

Certificate #:

Date:

22-6001976

Fed I.D. #

Borough of Helmetta  
Municipality

Middlesex  
County

### Report of Federal and State Financial Assistance

#### Expenditures of Awards

Fiscal Year Ending: 12/31/2015

(1)	(2)	(3)
Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$ <u>71,640.00</u>	\$ <u>20,160.00</u>	\$ _____

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

\_\_\_\_\_ Single Audit

\_\_\_\_\_ Program Specific Audit

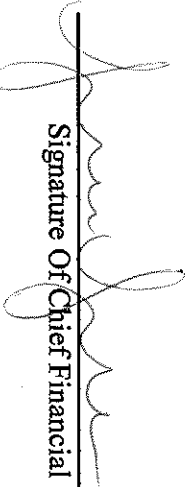
\_\_\_\_\_ Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with fiscal year ending 1/1/2015. Expenditures are defined in Section 205 of OMB A-133.

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

# 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

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.

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### 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 \$ 186,024,951.00.

  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
Borough of Helmetta  
MUNICIPALITY

\_\_\_\_\_  
Middlesex  
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	1,222,127.20	
Due from State of NJ P.L. 1971 Chapter 20	500.00	
Receivables with Full Reserves:		
Taxes Receivable	123,828.98	
Foreclosed Property	8,800.00	
Revenue Accounts Receivable	47,738.56	
Due from Payroll Fund	537.00	
	180,904.54	
Deferred Charges - Emergency Authorization	25,000.00	
Deferred Charges - Special Emergencies	7,000.00	
Deferred School Taxes	945,000.00	
Appropriation Reserves		121,634.96
Reserve for Encumbrances		68,615.24
Prepaid Taxes		22,598.80
Tax Overpayments		24,538.95
Local District School Tax Payable		580,724.48
Accounts Payable		15,600.00
Due to Grant Fund		37,037.25
Due St of NJ - Marriage Licenses		75.00
Reserve for Codification of Ordinances, Appropriated		1,435.16
Reserve for Revaluation, Appropriated		1,525.00
Reserve for Municipal Building Upgrades, Appropriated		20,823.26
Reserve for Public Assistance, Appropriated		218.15
Reserve for ACO Van		20,000.00
Reserve for Insurance Reimbursements		3,568.85
Reserve for HFD Repairs		876.88
Reserve for COAH Preparation		3,167.50
	922,439.48	-C

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

Title of Account	Debit	Credit
Deferred School Taxes Payable		945,000.00
Reserve for Receivables		180,904.54
Fund Balance	2,380,531.74	332,187.72
		2,380,531.74

(Do not crowd - add additional sheets)











**BOROUGH OF HELMETTA**  
**TRUST OTHER FUND**  
**STATEMENT OF VARIOUS RESERVES**

	Balance December 31, <u>2014</u>	<u>Deposits</u>	<u>Disbursed</u>	Balance December 31, <u>2015</u>
Reserve for:				
Land Right of Way Acquisition - Developers - Heather Glen	\$ 300.00			\$ 300.00
Performance Bond	1,586.59			1,586.59
Developer Deposits and Reserves	41,394.30	\$ 36,696.50	\$ 56,123.22	21,967.58
Off Duty Police	3,933.58	46,684.20	42,385.00	8,232.78
Municipal Alliance Donations	240.00			240.00
Reserve for Public Defender	1,008.00	2,942.00	3,950.00	
Street Opening Deposits	7,296.00			7,296.00
Recreation	3,240.37	134.00	3,018.69	355.68
Accumulated Sick Leave Reserve	5,435.78	3,000.00		8,435.78
Parking Offense Adjudication Account	84.00			84.00
Tax Title Lien Premium	42,900.00	120,137.22	122,437.02	40,600.20
Uniform Fire Safety Penalty Act	284.00			284.00
COAH	9,089.26	0.91		9,090.17
Animal Shelter Donations	7,210.00	788.32		7,998.32
Animal Control Restitution	4,854.46	1,100.00		5,954.46
School Board Dissolution	55,785.20		30,000.00	25,785.20
Municipal Forfeiture	442.65			442.65
Miscellaneous	1,990.45			1,990.45
	<u>\$ 187,074.64</u>	<u>\$ 211,483.15</u>	<u>\$ 257,913.93</u>	<u>\$ 140,643.86</u>
				Reconciliation to Sheet 6: NJUC
				<u>820.61</u>
				<u>\$ 141,464.47</u>

## 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	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

Sheet 7 N/A

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Cash	262,677.40	
Intergovernmental Accounts Receivable:		
Due from NIDOT	142,191.85	
Due from County of Middlesex CDBG	24,782.00	
Deferred Charges to Future Taxation - Unfunded	1,450,000.00	
Bond Anticipation Notes		1,450,000.00
Improvement Authorizations:		
Funded		40,584.65
Unfunded		17,411.26
Capital Improvement Fund		168.26
Reserve for Encumbrances		237,457.15
Reserve for Affordable Housing		24,000.00
Reserve for Detention Basin/Sutton Place		3,082.64
Reserve for HPD Lower House Repairs		106,475.00
Bonds and Notes Authorized but Not Issued	0.00	
Est Proceeds from Bonds and Notes		0.00
Fund Balance		472.29
	1,879,651.25	1,879,651.25

(Do not crowd - add additional sheets)







**BOROUGH OF HELMETTA**  
**GRANT FUND**  
**STATEMENT OF GRANTS RECEIVABLE**

<u>Grant</u>	2015 Revenue <u>Realized</u>	<u>Decreased by</u>	
		<u>Cash</u> <u>Received</u>	<u>Transfer from</u> <u>Unappropriated</u> <u>Reserves</u>
Alcohol Education and Rehabilitation	\$ 236.32		\$ 236.32
Body Armor Replacement Fund	753.05		753.05
Clean Communities	4,000.00		4,000.00
Recycling Tonnage Grant	2,209.25		2,209.25
Forest Service Volunteer Fire Assistance	6,042.00	\$ 6,042.00	
Community Wildfire Protection Plan	5,000.00	5,000.00	
	<u>\$ 18,240.62</u>	<u>\$ 11,042.00</u>	<u>\$ 7,198.62</u>
 Detail:			
Grant - As Adopted	\$ 7,198.62		
Grant - Added by NJSA 40A:4-87	11,042.00		
	<u>\$ 18,240.62</u>		

**BOROUGH OF HELMETTA**  
**GRANT FUND**  
**STATEMENT OF APPROPRIATED RESERVES**

<u>Grant</u>	Balance December 31, <u>2014</u>	<u>Budget</u>	<u>Paid or Charged</u>		Balance December 31, <u>2015</u>
			<u>Cash</u>	<u>Reserve for</u>	
			<u>Disbursed</u>	<u>Encumbrances</u>	
Local:					
Sam's Club Foundation	\$ 1,000.00				\$ 1,000.00
State:					
Municipal Alcohol Education and Rehabilitation Program:					
2004	\$ 74.03		\$ 74.03		
2005	873.79		740.72		\$ 133.07
2006	283.72				283.72
2007	169.34				169.34
2009	92.82				92.82
2010	301.64				301.64
2011	269.67				269.67
2013	377.74				377.74
2014	791.62				791.62
2015		\$ 236.32			236.32
Clean Communities Program:					
2005	2,078.75		2,078.75		
2014	4,158.07		4,158.07		
2015		4,000.00	597.38		3,402.62

**BOROUGH OF HELMETTA**  
**GRANT FUND**  
**STATEMENT OF APPROPRIATED RESERVES**

<u>Grant</u>	<u>Balance</u> December 31, <u>2014</u>	<u>Budget</u>	<u>Paid or Charged</u>		<u>Balance</u> December 31, <u>2015</u>
			<u>Cash</u> <u>Disbursed</u>	<u>Reserve for</u> <u>Encumbrances</u>	
State: (Continued)					
Body Armor Replacement Fund:					
2006	\$ 238.00		\$ 238.00		
2007	500.00		500.00		
2008	500.00		500.00		
2009	348.58		348.58		
2015		\$ 753.05	753.05		
Police Car Camera Grant	4,100.00				\$ 4,100.00
Forest Services Volunteer Fire Assistance:					
2012	890.66		890.66		
2014	1,388.66		1,388.66		
2015		6,042.00	591.60		5,450.40
Community Wildfire Protection Plan		5,000.00			5,000.00
Recycling Tonnage Grant:					
2009	870.11		870.11		
2012	4,581.84		2,608.89	\$ 120.24	1,852.71
2013	2,479.41				2,479.41
2014	2,418.15				2,418.15
2015		2,209.25			2,209.25
Stormwater Management:					
2008	4,122.00		3,822.00		300.00
	<u>\$ 31,908.60</u>	<u>\$ 18,240.62</u>	<u>\$ 20,160.50</u>	<u>\$ 120.24</u>	<u>\$ 29,868.48</u>

Detail:

Grant - As Adopted	\$ 7,198.62
Grant - Added by NJSA 40A:4-87	<u>11,042.00</u>
	<u>\$ 18,240.62</u>

**BOROUGH OF HELMETTA**  
**GRANT FUND**  
**STATEMENT OF UNAPPROPRIATED RESERVES**

	Balance December 31, <u>2014</u>	<u>Increased by</u> Cash <u>Received</u>	<u>Decreased by</u> Anticipated as <u>Revenue</u>	Balance December 31, <u>2015</u>
State:				
Body Armor Replacement Fund	\$ 753.05	836.78	\$ 753.05	836.78
Recycling Tonnage Grant	2,209.95		2,209.25	\$ 0.70
Alcohol and Education	236.32	471.47	236.32	471.47
Clean Communities	4,000.00	4,739.58	4,000.00	4,739.58
	<u>\$ 7,199.32</u>	<u>\$ 6,047.83</u>	<u>\$ 7,198.62</u>	<u>\$ 6,048.53</u>

# \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XX XXXXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXXXX XX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85002-00	XXXXXXXXXXXX XX 945,000.00
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	XX
Levy Calendar Year 2015	XXXXXXXXXX	XX
Paid		XXXXXXXXXXXX XX
Balance December 31, 2015	XXXXXXXXXX	XX XXXXXXXXXXXX XX
School Tax Payable #	85003-00	XXXXXXXXXXXX XX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85004-00	945,000.00 XXXXXXXXXXXX XX
	945,000.00	945,000.00

\* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools

# Must include unpaid requisitions

# MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2015	85045-00	XXXXXXXXXXXX XX
2015 Levy	85105-00	XXXXXXXXXXXX XX
Interest Earned	XXXXXXXXXX	XX
Expenditures		XXXXXXXXXXXX XX
Balance December 31, 2015	85046-00	XXXXXXXXXXXX XX

# 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	2,070,947.98
School Tax Deferred	XXXXXXXXXX	
(Not in excess of 50% of Levy - 2014 - 2015)	85032-00	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXX	3,055,453.00
Paid	4,545,676.50	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XX
School Tax Payable #	85033-00	580,724.48
School Tax Deferred		XXXXXXXXXX
(Not in excess of 50% of Levy - 2015 - 2016)	85034-00	XXXXXXXXXX
# Must include unpaid requisitions	5,126,400.98	5,126,400.98

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85041-00	XXXXXXXXXX
School Tax Deferred	XXXXXXXXXX	
(Not in excess of 50% of Levy - 2014 - 2015)	85042-00	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	
Levy Calendar Year 2015	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XX
School Tax Payable #	85043-00	XXXXXXXXXX
School Tax Deferred		XXXXXXXXXX
(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	XX
Due County for Added and Omitted Taxes	80003-02 XXXXXXXXXX	XX
2015 Levy:		
General County	80003-03 XXXXXXXXXX	XX 741,206.51
County Library	80003-04 XXXXXXXXXX	XX
County Health	XXXXXXXXXX	XX
County Open Space Preservation	XXXXXXXXXX	XX 60,481.98
Due County for Added and Omitted Taxes	80003-05 XXXXXXXXXX	XX 146.81
Paid	801,835.30	XXXXXXXXXX XX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX XX
County Taxes		XXXXXXXXXX XX
Due County for Added and Omitted Taxes		XXXXXXXXXX XX
	801,835.30	801,835.30

# SPECIAL DISTRICT TAXES

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

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	XX
State Library Aid Received in 2015	80004-02 XXXXXXXXXX	XX
Expended	80004-09	XXXXXXXXXX XX
Balance December 31, 2015	80004-10	

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

Balance January 1, 2015	80004-03 XXXXXXXXXX	XX
State Library Aid Received in 2015	80004-04 XXXXXXXXXX	XX
Expended	80004-11	XXXXXXXXXX XX
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	XX
State Library Aid Received in 2015	80004-06 XXXXXXXXXX	XX
Expended	80004-13	XXXXXXXXXX XX
Balance December 31, 2015	80004-14	

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

# STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101- 234,000.00	234,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	443,993.62	419,757.33	(24,236.29)
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	11,042.00	11,042.00	
Total Miscellaneous Revenue Anticipated	80103- 689,035.62	664,799.33	(24,236.29)
Receipts from Delinquent Taxes	80104- 104,000.00	105,034.17	1,034.17
Amount to be Raised by Taxation:	XXXXXXXXXX	XX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	80105- 1,166,845.36	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- 1,270,845.36	1,304,338.61	33,493.25
	2,063,880.98	2,074,172.11	10,291.13

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00 XXXXXXXXXX	5,005,682.34
Amount to be Raised by Taxation	XXXXXXXXXX	XX
Local District School Tax	80109-00	XXXXXXXXXX
Regional School Tax	80119-00	XXXXXXXXXX
Regional High School Tax	80110-00	XXXXXXXXXX
County Taxes	80111-00	XXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	XXXXXXXXXX
Special District Taxes	80113-00	XXXXXXXXXX
Municipal Open Space Tax	80120-00	XXXXXXXXXX
Reserve for Uncollected Taxes	80114-00	155,935.36
Deficit in Required Collection of Current Taxes (or)	80115-00 XXXXXXXXXX	XX
Balance for Support of Municipal Budget (or)	80116-00	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XX
	5,161,617.70	5,161,617.70

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



# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted		80012-01	2,052,838.98
2015 Budget - Added by N.J.S. 40A:4-87		80012-02	11,042.00
Appropriated for 2015 (Budget Statement Item 9)		80012-03	2,063,880.98
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)		80012-04	25,000.00
Total General Appropriations (Budget Statement Item 9)		80012-05	2,088,880.98
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	2,088,880.98
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]		80012-08	1,809,177.33
Paid or Charged - Reserve for Uncollected Taxes		80012-09	155,935.36
Reserved		80012-10	121,634.96
Total Expenditures		80012-11	2,086,747.65
Unexpended Balances Canceled (see footnote)		80012-12	2,133.33

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

# RESULTS OF 2015 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX XX
Miscellaneous Revenues anticipated	80013-01	
Delinquent Tax Collections	80013-02 XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX	XX 1,034.17 XX
Required Collection of Current Taxes	80013-03 XXXXXXXXXX	XX 33,493.25
Unexpended Balances of 2015 Budget Appropriations	80013-04 XXXXXXXXXX	XX 2,133.33
Miscellaneous Revenue Not Anticipated	81113- XXXXXXXXXX	XX 42,564.20
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114- XXXXXXXXXX	XX
Payments in Lieu of Taxes on Real Property	81120- XXXXXXXXXX	XX
Sale of Municipal Assets	XXXXXXXXXX	XX
Unexpended Balances of 2014 Appropriation Reserves	80013-05 XXXXXXXXXX	XX 79,518.40
Prior Years Interfunds Returned in 2015	80013-06 XXXXXXXXXX	XX 500.00
Cancellation of Prior Year Accounts Payable	XXXXXXXXXX	XX 18,397.33
	XXXXXXXXXX	XX
	XXXXXXXXXX	XX
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XX
Balance January 1, 2015	80013-07 945,000.00	XX XXXXXXXXXX
Balance December 31, 2015	80013-08 XXXXXXXXXX	XX 945,000.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XX
Miscellaneous Revenues Anticipated	80013-09 24,236.29	XX XXXXXXXXXX
Delinquent Tax Collections	80013-10	XX XXXXXXXXXX
Required Collection of Current Taxes	80013-11	XX XXXXXXXXXX
Interfund Advances Originating in 2015	80013-12 537.00	XX XXXXXXXXXX
Prior Year Due County for Added and Omitted Taxes	9.21	XX XXXXXXXXXX
		XX XXXXXXXXXX
		XX XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13 XXXXXXXXXX	XX
Surplus Balance - To Surplus (Sheet 21)	80013-14 152,858.18	XX XXXXXXXXXX
	1,122,640.68	1,122,640.68



# SURPLUS - CURRENT FUND YEAR 2015

	Debit	Credit
1. Balance January 1, 2015	80014-01 XXXXXXXXXX	XX 413,329.54
2.	XXXXXXXXXX	XX
3. Excess Resulting from 2015 Operations	80014-02 XXXXXXXXXX	XX 152,858.18
4. Amount Appropriated in the 2015 Budget - Cash	80014-03 234,000.00	XXXXXXXXXX XX
5. Amount Appropriated in the 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	XXXXXXXXXX XX
6.		XXXXXXXXXX XX
7. Balance December 31, 2015	80014-05 332,187.72	XXXXXXXXXX XX
	566,187.72	566,187.72

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

Cash	80014-06	1,222,127.20	
Investments	80014-07		
<b>Sub Total</b>		<b>1,222,127.20</b>	
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	922,439.48	
Cash Surplus	80014-09	299,687.72	
Deficit in Cash Surplus	80014-10		
<b>Other Assets Pledged to Surplus: *</b>			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	500.00	
Deferred Charges #	80014-12	32,000.00	
Cash Deficit #	80014-13		
<b>Total Other Assets</b>	<b>80014-14</b>	<b>32,500.00</b>	
		<b>332,187.72</b>	

\* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

# 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.

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

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	5,127,446.83
or			
(Abstract of Rates)	82113-00	\$	
2. Amount of Levy Special District Taxes	82102-00	\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	3,238.87
5a. Subtotal 2015 Levy		\$	5,130,685.70
5b. Reductions due to tax appeals **		\$	
5c. Total 2015 Tax Levy	82106-00	\$	5,130,685.70
6. Transferred to Tax Title Liens	82107-00	\$	
7. Transferred to Foreclosed Property	82108-00	\$	
8. Remitted, Abated or Canceled	82109-00	\$	1,174.38
9. Discount Allowed	82110-00	\$	
10. Collected in Cash: In 2014	82121-00	\$	30,889.82
In 2015 *	82122-00	\$	4,955,292.52
Homestead Benefit Credit	82124-00	\$	
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	19,500.00
Total to Line 14	82111-00	\$	5,005,682.34
11. Total Credits		\$	5,006,856.72
12. Amount Outstanding December 31, 2015	83120-00	\$	123,828.98
13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is			97.56%
			82112-00

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here \_\_\_\_\_ & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	5,005,682.34
Less: Reserve for Tax Appeals Pending	\$	
State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	5,005,682.34

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

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

\* Include overpayments applied as part of 2013 collections.

\*\* Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:4-8-1 et seq approved by resolution of the governing body prior to introduction of municipal budget (N.J.S.A. 40A-4-41)



**ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 2015**

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.....		_____
<b>NET Cash Collected .....</b>	<b>\$</b>	_____
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).....		_____
<b>NET Cash Collected .....</b>	<b>\$</b>	_____
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 XX
Due From State of New Jersey		XXXXXXXXXX XX
Due To State of New Jersey	XXXXXXXXXX XX	
2. Sr. Citizens Deductions Per Tax Billings	4,000.00	XXXXXXXXXX XX
3. Veterans Deductions Per Tax Billings	15,250.00	XXXXXXXXXX XX
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	XXXXXXXXXX XX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX XX	250.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX XX	
9. Received in Cash from State	XXXXXXXXXX XX	19,000.00
10. Cancelled to Operations		
11.		
12. Balance December 31, 2015	XXXXXXXXXX XX	XXXXXXXXXX XX
Due From State of New Jersey	XXXXXXXXXX XX	500.00
Due To State of New Jersey		XXXXXXXXXX XX

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

Line 2	4,000.00
Line 3	15,250.00
Line 4	500.00
Sub-Total	19,750.00
Less: Line 7	250.00
To Item 10, Sheet 22	19,500.00

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

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

\* 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 Tax	80015-	XXXXXXXXXX XX
2. Local District School Tax - Actual	80016-	
Estimate**	80017-	XXXXXXXXXX XX
3. Regional School District Tax - Actual	80025-	
Estimate*	80026-	XXXXXXXXXX XX
4. Regional High School Tax - Actual	80018-	
Estimate*	80019-	XXXXXXXXXX XX
5. County Tax Actual	80020-	
Estimate*	80021-	XXXXXXXXXX XX
6. Special District Taxes Actual	80022-	
Estimate*	80023-	XXXXXXXXXX XX
7. Municipal Open Space Tax Actual	80027-	
Estimate*	80028-	XXXXXXXXXX XX
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 [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	% [820034-04] 80024-05	

\* 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.

<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)		
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) Computation of "Tax in Local Municipal Budget"	80024-06	
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		

Note:

The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

# 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 (item8(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	104,976.74	XXXXXXXXXX XX
A. Taxes	83102-00 104,976.74	XXXXXXXXXX XX
B. Tax Title Liens	83103-00	XXXXXXXXXX XX
2. Canceled:		XXXXXXXXXX XX
A. Taxes	83105-00	XXXXXXXXXX XX
B. Tax Title Liens	83106-00	XXXXXXXXXX XX
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX XX
A. Taxes	83108-00	XXXXXXXXXX XX
B. Tax Title Liens	83109-00	XXXXXXXXXX XX
4. Added Taxes	83110-00 57.43	XXXXXXXXXX XX
5. Added Tax Title Liens	83111-00	XXXXXXXXXX XX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX XX
A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX XX (1)
B. Tax Title Liens - Transfers from Taxes	83107-00	XXXXXXXXXX XX (1)
7. Balance Before Cash Payments		XXXXXXXXXX XX 105,034.17
8. Totals	105,034.17	105,034.17
9. Balance Brought Down	105,034.17	XXXXXXXXXX XX
10. Collected:		XXXXXXXXXX XX 105,034.17
A. Taxes	83116-00 105,034.17	XXXXXXXXXX XX
B. Tax Title Liens	83117-00	XXXXXXXXXX XX
11. Interest and Costs - 2015 Tax Sale	83118-00	XXXXXXXXXX XX
12. 2015 Taxes Transferred to Liens	83119-00	XXXXXXXXXX XX
13. 2015 Taxes	83123-00 123,828.98	XXXXXXXXXX XX
14. Balance December 31, 2015		XXXXXXXXXX XX 123,828.98
A. Taxes	83121-00 123,828.98	XXXXXXXXXX XX
B. Tax Title Liens	83122-00	XXXXXXXXXX XX
15. Totals	228,863.15	228,863.15

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
 (Item No. 10 divided by Item No. 9) is 100.00%

17. Item No. 14 multiplied by percentage shown above is \$ 123,828.98 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	XXXXXXXXXX XX
2. Foreclosed or Deeded in 2015	XXXXXXXXXX XX	XXXXXXXXXX XX
3. Tax Title Liens	84103-00	XXXXXXXXXX XX
4. Taxes Receivable	84104-00	XXXXXXXXXX XX
5A.	84102-00	XXXXXXXXXX XX
5B.	84105-00	XXXXXXXXXX XX
6. Adjustment to Assessed Valuation	84106-00	XXXXXXXXXX XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX XX
8. Sales	XXXXXXXXXX XX	XXXXXXXXXX XX
9. Cash *	84109-00	XXXXXXXXXX XX
10. Contract	84110-00	XXXXXXXXXX XX
11. Mortgage	84111-00	XXXXXXXXXX XX
12. Loss on Sales	84112-00	XXXXXXXXXX XX
13. Gain on Sales	84113-00	XXXXXXXXXX XX
14. Balance December 31, 2015	84114-00	XXXXXXXXXX XX
	8,800.00	8,800.00

### CONTRACT SALES

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

### MORTGAGE SALES

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

Analysis of Sale of Property: \$ 0

\* Total Cash Collected in 2015 (84125-00)

Realized in 2015 Budget 0

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.)

	Caused By	Amount		Balance as at Dec. 31, 2015
		Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	
1. Emergency Authorization - Municipal*		\$	\$ 25,000.00	\$ 25,000.00
2. Emergency Authorizations - Schools		\$	\$	\$
3.		\$	\$	\$
4.		\$	\$	\$
5.		\$	\$	\$
6.		\$	\$	\$
7.		\$	\$	\$
8.		\$	\$	\$
9.		\$	\$	\$
10.		\$	\$	\$

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

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

	Date	Purpose	Amount
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

	In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2016
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

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  
(COUNTY (MUNICIPAL) GENERAL CAPITAL BONDS**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2015	80033-01 XXXXXXXXXX	XX	
Issued	80033-02 XXXXXXXXXX	XX	
Paid	80033-03	XXXXXXXXXX	XX
Outstanding December 31, 2015	80033-04	XXXXXXXXXX	XX
2016 Bond Maturities - General Capital Bonds			
2016 Interest on Bonds *	80033-06	\$	80033-05
<b>ASSESSMENT SERIAL BONDS</b>			
Outstanding January 1, 2015	80033-07 XXXXXXXXXX	XX	
Issued	80033-08 XXXXXXXXXX	XX	
Paid	80033-09	XXXXXXXXXX	XX
Outstanding December 31, 2015	80033-10	XXXXXXXXXX	XX
2016 Bond Maturities - Assessment Bonds			
2016 Interest on Bonds *	80033-12	\$	80033-11
Total "Interest on Bonds - Debt Service" (*Items)			
	80033-13	\$	

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

**LIST OF BONDS ISSUED DURING 2015**

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

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

Outstanding  
Dec. 31, 2015

2016 Interest  
Requirement

1. Emergency Notes                    80036-    \$ \_\_\_\_\_    \$ \_\_\_\_\_
2. Special Emergency Notes        80037-    \$ \_\_\_\_\_    \$ \_\_\_\_\_
3. Tax Anticipation Notes            80038-    \$ \_\_\_\_\_    \$ \_\_\_\_\_
4. Interest on Unpaid State and County Taxes 80039-    \$ \_\_\_\_\_    \$ \_\_\_\_\_
5. \_\_\_\_\_                            \$ \_\_\_\_\_    \$ \_\_\_\_\_
6. \_\_\_\_\_                            \$ \_\_\_\_\_    \$ \_\_\_\_\_

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

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2015		Date of Maturity	Rate of Interest	2016 Budget Requirement				Interest Computed to (Insert Date)
									For Principal		For Interest **		
1. Various Improvements for Animal Shelter	10-15/10-28	900,000.00		12/23/2010		685,000.00	5/14/2016	1.00%	25,000.00		6,850.00		5/14/2016
2. Various Improvements for Animal Shelter	10-15/10-28	905,000.00		5/17/2011		765,000.00	5/14/2016	1.00%	25,000.00		7,650.00		5/14/2016
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
11.													
12.													
13.													
14.													
<b>Total</b>		<b>1,805,000.00</b>				<b>1,450,000.00</b>			<b>50,000.00</b>		<b>14,500.00</b>		

Sheet 33

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

80051-01

80051-02

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

Memo: Refunding Bond Anticipation Notes Notes should be separately listed and totaled.

\* " Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

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

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

**(Do not crowd - add additional sheets)**

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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.													
<b>Total</b>													

Sheet 34 N/A

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	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
Total						

80051-01

80051-02

Sheet 34a N/A

(Do not crowd - add additional sheets)



**BOROUGH OF HELMETTA  
GENERAL CAPITAL FUND  
STATEMENT OF IMPROVEMENT AUTHORIZATIONS**

Ordinance Number	Description	Ordinance Date	Ordinance Amount	Balance December 31, 2014		2015 Authorizations	Paid or Charged	Cancelled	Balance December 31, 2015	
				Funded	Unfunded				Funded	Unfunded
2010-15/ 2010-28	Various Improvements for Animal Shelter	07/13/10 10/27/10	\$ 1,900,000.00		\$ 22,272.21		4,860.95		\$	17,411.26
2011-4	Improvements to Helmetta Lake Park (MCOST)	04/18/11	500,000.00	\$ 398,040.12			398,040.12			
2012-3	Improvements to North Shore Boulevard (NJDOT \$175,000)	05/23/12	195,000.00	4,314.98					4,314.98	
2014-1	Sanitary Sewer System Improvements (CDBG \$24,782)	01/26/14	24,782.00	3,594.00			3,594.00			
2014-4	Various Street Improvements (CIF \$15,000 and NJDOT \$250,000)	07/23/14	265,000.00	251,620.22			239,223.52		12,396.70	
2014-5	Acquisition of DPW Truck (CIF \$15,000)	07/23/14	15,000.00	2,914.00					2,914.00	
2014-8	Improvements to Helmetta Park Phase II (MCOSGP \$246,000)	10/22/14	246,000.00	246,000.00			246,000.00			
2014-9	Various Police Department Improvements (CIF \$20,000)	12/22/14	20,000.00	20,000.00			19,699.68		300.32	
2015-7	Various Capital Improvements and Authorizations (CIF: \$8,000 and CFB: \$22,200)	07/22/15	30,200.00			30,200.00	17,752.00		12,448.00	
2015-8	Acquisition of Firefighter Equipment (FEMA: \$46,858 and CIF: \$2,342)	07/22/15	49,200.00			49,200.00	49,182.13		17.87	
2015-15	Improvements to Helme Park (CIF: \$35,000)	12/15/15	35,000.00			35,000.00	26,807.22		8,192.78	
				\$ 926,483.32	\$ 22,272.21	\$ 114,400.00	\$ 1,005,159.62	\$	\$ 40,584.65	\$ 17,411.26



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

\*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
Various Capital Improvements & Auth.				
2015-7 (CIF: \$8,000 & CFB: \$22,200)	30,200.00		8,000.00	8,000.00
Acquisition of Firefighter Equipment				
2015-8 (FEMA: \$46,858 & CIF: \$2,342)	49,200.00		2,342.00	2,342.00
Improvements to Helme Park				
2015-15 (CIF: \$35,000)	35,000.00		35,000.00	35,000.00
Total 80032-00	114,400.00		45,342.00	45,342.00

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	XX 22,672.29
Premium on Sale of Bonds		XXXXXXXXXX	XX
Funded Improvement Authorizations Canceled		XXXXXXXXXX	XX
Appropriated to Finance Improvement Authorizations	80029-02	22,200.00	XXXXXXXXXX XX
Appropriated to 2015 Budget Revenue	80029-03		XXXXXXXXXX XX
Balance December 31, 2015	80029-04	472.29	XXXXXXXXXX XX
		22,672.29	22,672.29

### BONDS ISSUED WITH A COVENANT OR COVENANTS - N/A

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 \$ 5,130,685.70
  2. Amount of Item 1 Collected in 2015 (\*) \$ 5,005,682.34
  3. Seventy (70) percent of Item 1 \$ 3,591,479.99
- (\* ) 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: 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 - - \$                      = \$

E.	<u>Unpaid</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
1. State Taxes	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
2. County Taxes	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
3. Amounts due Special Districts	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    </u>
4. Amounts due School Districts for Local School Tax	\$ <u>                    </u>	\$ <u>580,724.48</u>	\$ <u>580,724.48</u>	\$ <u>580,724.48</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.









## ANALYSIS OF WATER 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	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX





# RESULTS OF 2015 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXX	XX 16,593.91
Unexpended Balances of Appropriations	XXXXXXXX	XX
Miscellaneous Revenue Not Anticipated	XXXXXXXX	XX 35,492.17
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXXXX	XX 7,285.00
Deficit in Anticipated Revenue		XXXXXXXX XX
Operating Deficit - to Trial Balance	XXXXXXXX	XX
Excess in Operations - to Operating Surplus	59,371.08	XXXXXXXX XX
	59,371.08	59,371.08

\*See restriction in amount on Sheet 45, SECTION 2

## OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2015	XXXXXXXX	XX 22,524.34
Excess in Results of 2015 Operations	XXXXXXXX	XX 59,371.08
Amount Appropriated in 2015 Budget - Cash	12,948.00	XXXXXXXX XX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXXX XX
Balance December 31, 2015	68,947.42	XXXXXXXX XX
	81,895.42	81,895.42

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

Cash		90,921.08
Investments		
Interfund Accounts Receivable		
Subtotal		90,921.08
Deduct Cash Liabilities Marked with "C" on Trial Balance		21,973.66
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		68,947.42
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		68,947.42

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.

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

**SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2014 \$ 35,687.58

Increased by:

Water Rents Levied \$ 434,655.70

Decreased by:

Collections \$ 430,121.38

Overpayments applied \$ \_\_\_\_\_

Transfer to Water Liens \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ 430,121.38

Balance December 31, 2015 \$ 40,221.90

**SCHEDULE OF WATER UTILITY LIENS**

Balance December 31, 2014 \$ \_\_\_\_\_

Increased by:

Transfers from Accounts Receivable \$ \_\_\_\_\_

Penalties and Costs \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Decreased by:

Collections \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Balance December 31, 2015 \$ \_\_\_\_\_

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

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

	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015 Budget	Balance as at Dec. 31, 2015
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

	Date	Purpose	Amount
1. _____	_____	_____	\$ _____
2. _____	_____	_____	\$ _____
3. _____	_____	_____	\$ _____
4. _____	_____	_____	\$ _____
5. _____	_____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

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







# 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				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10. Total															

Sheet 50 N/A

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

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

\* 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 - WATER 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.															

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	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

Sheet 51a N/A

(Do not crowd - add additional sheets)

**BOROUGH OF HELMETTA**  
**WATER UTILITY CAPITAL FUND**  
**STATEMENT OF IMPROVEMENT AUTHORIZATIONS**

<u>Ordinance Number</u>	<u>Description</u>	<u>Date</u>	<u>Ordinance Amount</u>		<u>2015 Authorization</u>	<u>Paid or Charged</u>
2015-7	Various Capital Improvements and Authorizations	07/22/15	\$	4,400.00	\$ <u>4,400.00</u>	\$ <u>4,400.00</u>
					\$ <u>4,400.00</u>	\$ <u>4,400.00</u>

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

	Debit	Credit	
Balance January 1, 2015	XXXXXXXX	XX	24,772.29
Received from 2015 Budget Appropriation *	XXXXXXXX	XX	9,400.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	XX	
			-
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXX	XX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	4,400.00		XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Balance December 31, 2015	29,772.29		XXXXXXXX
	34,172.29		34,172.29

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

	Debit	Credit	
Balance January 1, 2015	XXXXXXXX	XX	
Received from 2014 Budget Appropriation *	XXXXXXXX	XX	
Received from 2014 Emergency Appropriation *	XXXXXXXX	XX	
Appropriated to Finance Improvement Authorizations		XXXXXXXX	XX
		XXXXXXXX	XX
Balance December 31, 2015		XXXXXXXX	XX

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











**ANALYSIS OF \_\_\_\_\_ UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS  
PLEGDED 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	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX

Sheet 57 N/A



# 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:	XXXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2014 Appropriation Reserves Canceled * (Excess Revenue Realized)			
Total Revenue Realized			
Expenditures:			
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2015 Operation" (("Excess in Operations" - Sheet 60)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2015 Operation" (("Operating Deficit - to Trial Balance" - Sheet 60)			
<b>SECTION 2:</b>			
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 Utility for 2014:			
2014 Appropriation Reserves Canceled in 2015	114,646.57		
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"			
* Excess (Revenue Realized)			114,646.57

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

**RESULTS OF 2015 OPERATIONS**

**SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	XX
Unexpended Balances of Appropriations	XXXXXXX	XX
Miscellaneous Revenue Not Anticipated	XXXXXXX	XX
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXXX	XX
Deficit in Anticipated Revenue	6,742.55	XXXXXXX
Operating Deficit - to Trial Balance		XXXXXXX
Excess in Operations - to Operating Surplus	119,070.85	XXXXXXX
	125,813.40	125,813.40

\* See restriction in amount on Sheet 59, SECTION 2

**OPERATING SURPLUS -**

**SEWER UTILITY**

	Debit	Credit
Balance January 1, 2015	XXXXXXX	XX
Excess in Results of 2015 Operations	XXXXXXX	XX
Amount Appropriated in 2015 Budget - Cash	86,826.00	XXXXXXX
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXX
Balance December 31, 2015	149,068.10	XXXXXXX
	235,894.10	235,894.10

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

Cash	177,270.15	
Investments	-	
Interfund Accounts Receivable	-	
Subtotal	177,270.15	
Deduct Cash Liabilities Marked with "C" on Trial Balance	28,202.05	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	149,068.10	
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets	149,068.10	

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET

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

**SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2014 \$ 36,432.41

Increased by:

Sewer                      Rents Levied \$ 417,886.26

Decreased by:

Collections	\$ <u>407,974.55</u>	
Overpayments applied	\$ <u>282.90</u>	
Transfer to <u>          </u> Liens	\$ <u>                    </u>	
Other	\$ <u>                    </u>	
		\$ <u>408,257.45</u>

Balance December 31, 2015 \$ 46,061.22

**SCHEDULE OF SEWER LIENS**

Balance December 31, 2014 \$                     

Increased by:

Transfers from Accounts Receivable	\$ <u>                    </u>	
Penalties and Costs	\$ <u>                    </u>	
Other	\$ <u>                    </u>	
		\$ <u>                    </u>

Decreased by:

Collections	\$ <u>                    </u>	
Other	\$ <u>                    </u>	
		\$ <u>                    </u>

Balance December 31, 2015 \$

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

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

	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. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

Date	Purpose	Amount
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

In favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2015
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____



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

	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	XXXXXX	XX	
Issued	XXXXXX	XX	
Paid			
Outstanding December 31, 2015		XXXXXX	XX
<b>2016 Bond Maturities - Assessment Bonds</b>			
2016 Interest on Bonds *	\$		\$

<b>UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2015	XXXXXX	XX	
Issued	XXXXXX	XX	
Paid		XXXXXX	XX
Outstanding December 31, 2015		XXXXXX	XX
<b>2016 Bond Maturities - Capital Bonds</b>			
2016 Interest on Bonds *	\$		\$

	INTEREST ON BONDS -	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



## 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				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															

Sheet 64 N/A

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

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

\* 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	\$
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 65 N/A

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	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
<b>Total</b>						

80051-01

80051-02

(Do not crowd - add additional sheets)

Sheet 65a N/A

**BOROUGH OF HELMETTA**  
**SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF IMPROVEMENT AUTHORIZATIONS**

<u>Ordinance Number</u>	<u>Description</u>	<u>Ordinance</u>		<u>2015</u>	<u>Paid or</u>
		<u>Date</u>	<u>Amount</u>	<u>Authorization</u>	<u>Charged</u>
2015-7	Various Capital Improvements and Authorizations	07/22/15	\$ 4,400.00	\$ <u>4,400.00</u>	\$ <u>4,400.00</u>
				\$ <u>4,400.00</u>	\$ <u>4,400.00</u>

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

	Debit	Credit
Balance January 1, 2015	XXXXXX	XX 48,150.00
Received from 2015 Budget Appropriation *	XXXXXX	XX 9,400.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	XX
List by Improvements - Direct Charges Made for Preliminary Co	XXXXXX	XX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations	4,400.00	XXXXXX
Balance December 31, 2015	53,150.00	XXXXXX
	57,550.00	57,550.00

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

	Debit	Credit
Balance January 1, 2015	XXXXXX	XX
Received from 2015 Budget Appropriation *	XXXXXX	XX
Received from 2015 Emergency Appropriation *	XXXXXX	XX
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.





**INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT OF 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 filled in should be marked "Not Applicable".

**INDEX**

1. 1a & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
2. Instructions and Certification
3. 3a & 3b. Trial Balance-Current Fund
4. Trial Balance-Public Assistance Fund
5. Trial Balance-Federal and State Funds
- 6 & 6b. Trial Balance-Trust Funds / Schedule of Trust Fund Deposits & 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. 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 Taxes
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 2013 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 2012
23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24. Reserve for Tax Appeals Pending (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 Taxes 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 (or County)
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33. Debt Service for Notes (Other than Assessment Notes)
- 34 & 34a. Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations
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37. Down Payment
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38. Capital Surplus, Bond Covenants
39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
40. 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. 2013 Utility Operations
- 46 & 60. Results of Operation, 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)
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- 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 2013; Utility Capital Surplus