

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statement and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the TOWNSHIP of BUENA VISTA as of December 31, 2014 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended 12/31/2014 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and 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:



(Registered Municipal Accountant)

FORD, SCOTT & ASSOCIATES, L.L.C.

(Firm Name)

1535 HAVEN AVENUE

(Address)

OCEAN CITY, NJ 08226

(Address)

609-399-6333

(Phone Number)

609-399-3710

(Fax Number)

Certified by me

this 29th day of January, 2015

**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 2014 as required under N.J.A.C. 5:23-4.17.

Printed name: Marie L Reese
Signature: Marie L Reese
Certificate #: 007465
Date: 1-20-15

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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

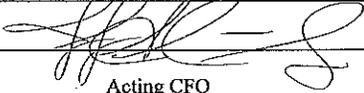
CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were no "**procedural deficiencies**" noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain an appropriation or levy "CAP" waiver.
10. The municipality will not apply for Transitional Aid for 2015.

The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: TOWNSHIP OF BUENA VISTA

Chief Financial Officer: Jody Alessandrine

Signature: 

Certificate #: Acting CFO

Date: 1-30-15

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: _____

21-6000399
Fed I.D. #

TOWNSHIP OF BUENA VISTA
Municipality

ATLANTIC
County

Report of Federal and State Financial Assistance
Expenditures of Awards

Fiscal Year Ending: December 31, 2014

	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ <u>278,870.85</u>	\$ <u>93,204.50</u>	\$ _____

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

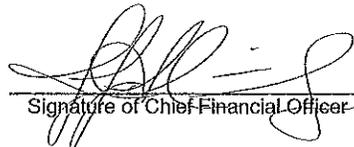
_____ Single Audit

_____ 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 A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with fiscal year ending 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from the state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from the state government or indirectly from pass-through entities. Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.



Signature of Chief Financial Officer

1-30-15

Date

IMPORTANT !
READ INSTRUCTIONS

INSTRUCTIONS

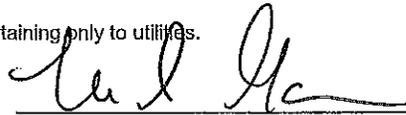
The following certification is to be used ONLY in the event there is NO municipality operated utility.

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 TOWNSHIP of BUENA VISTA, County of ATLANTIC during the year 2014 and that sheets 40 to 68 are unnecessary.

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

Name 
Title Registered Municipal Accountant

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

NOTE:

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 650,717,924


SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF BUENA VISTA
MUNICIPALITY

ATLANTIC
COUNTY

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

**POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT DECEMBER 31, 2014**

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

Title of Account	Debit	Credit
EMERGENCY NOTES		-
APPROPRIATION RESERVES		193,081.01
ENCUMBRANCES PAYABLE		79,638.64
ACCOUNTS PAYABLE		
TAX OVERPAYMENTS		34,494.15
PREPAID TAXES		189,045.31
PAYROLL DEDUCTIONS PAYABLE		
RESERVE FOR ESCROW - CLERK		2,019.35
DUE COUNTY - ADDED TAXES		8,446.30
RENTAL DEPOSITS		2,497.53
RESERVE FOR REVALUATION		5,321.75
RESERVE FOR HURRICANE IRENE EXPENSES		1,517.09
RESERVE FOR SALE OF MUNICIPAL ASSETS		5,475.00
DUE TO STATE - MARRIAGE LICENSES		
REGIONAL SCHOOL TAX PAYABLE		812,907.48
DUE TO TRUST OTHER		41,489.41
RESERVE FOR INSURANCE CLAIMS		63,973.78
DUE TO MUA - TAX SALE PROCEEDS		52,246.97
FD LEVY PAYABLE		0.05
SUBTOTAL		1,875,165.57 "C"
RESERVE FOR RECEIVABLES		7,606,930.53
FUND BALANCE		662,081.19
TOTALS	10,144,177.29	10,144,177.29

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE -- TRUST FUNDS**
(Assessment Section Must Be Separately Stated)
AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
DOG TRUST FUND:		
CASH	170.90	
DUE FROM STATE		
RESERVE FOR CAT EXPENDITURES		
RESERVE FOR DOG FUND		170.90
FUND TOTALS	170.90	170.90
OTHER TRUST FUNDS:		
CASH	550,199.29	
DUE FROM CURRENT FUND	41,489.41	
DUE FROM TOWNSHIP ENGINEER	75.00	
ACCOUNTS RECEIVABLE - EDA	18,150.60	
PROGRAM LOANS RECEIVABLE	7,257.73	
DEPOSIT FOR REDEMPTION OF TAX SALE CERTIFICATES		16,032.68
PREMIUMS RECEIVED AT TAX SALE		138,500.00
RESERVE FOR ECONOMIC DEVELOPMENT (RECEIVABLE)		18,150.60
RESERVE FOR ECONOMIC DEVELOPMENT (EDA)		174,434.41
RESERVE FOR RESIDENTIAL REVOLVING LOAN PROGRAM		50,319.03
RESERVE FOR PROGRAM LOANS RECEIVABLE		7,257.73
RESERVE FOR LANDFILL CLOSURE ESCROW		76,916.86
RESERVE FOR SITE PLAN ESCROW DEPOSITS		25,270.99
RESERVE FOR POAA		204.00
RESERVE FOR ESCROW DEPOSITS		9,827.61
RESERVE FOR RECREATION TRUST		12,877.19
RESERVE FOR SNOW REMOVAL TRUST		6,092.22
RESERVE FOR SUMMER CONCERT SERIES		
RESERVE FOR SPECIAL EVENTS		6,588.40
RESERVE FOR FIRE PENALTIES		15,426.61
RESERVE FOR PLANNING ESCROW		59,273.70
RESERVE FOR PAYROLL DEDUCTIONS		-
	617,172.03	617,172.03

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013; (1) \$ _____
x _____ 25%
(2) \$ _____

Municipal Public Defender Trust Cash Balance December 31, 2014; (3) \$ _____

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, NJ 08625)

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

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: _____

Signature: _____

Certificate #: _____

Date: _____

NOT APPLICABLE

Schedule of Trust Fund Deposits and Reserves

Purpose	Amount Dec. 31, 2013 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2014
1. <u>Redemption of Tax Sale Certif.</u>	\$ 14,825.39	\$ 308,164.06	\$ 306,956.77	\$ 16,032.68
2. <u>Premiums Received at Tax Sale</u>	129,000.00	116,000.00	106,500.00	138,500.00
3. <u>Reserve for:</u>				
4. <u> CDBG</u>	-			-
5. <u> Residential Revolving Loans</u>	25,145.47	33,173.56	8,000.00	50,319.03
6. <u> Economic Development (EDA)</u>	166,534.41	8,000.00	100.00	174,434.41
7. <u> Program Loans Receivable</u>	7,257.73			7,257.73
8. <u> Landfill Closure Escrow</u>	76,699.30	217.56		76,916.86
9. <u> Site Plan Escrow Deposits</u>	25,270.99			25,270.99
10. <u> Recreation Trust</u>	5,106.83	8,645.03	874.67	12,877.19
11. <u> Summer Concert Series</u>	248.92	5,922.27	6,171.19	-
12. <u> Rental Deposits</u>	-			-
13. <u> POAA</u>	204.00			204.00
14. <u> Special Events</u>	17,159.28	28,025.00	38,595.88	6,588.40
15. <u> Fire Penalties</u>	2,327.07	13,099.54		15,426.61
16. <u> Reserve for Mays Landing</u>				
17. <u> Sand and Gravel</u>	9,803.46	24.15		9,827.61
18. <u> Planning Board Escrow</u>	46,241.18	39,833.76	26,801.24	59,273.70
19. <u> Payroll Deductions</u>	-			-
20. <u> Economic Development</u>				
21. <u> Receivable</u>	26,150.60		8,000.00	18,150.60
22. <u> Snow Removal Trust</u>	36,912.37	30,000.00	60,820.15	6,092.22
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
Totals	\$ 588,887.00	\$ 591,104.93	\$ 562,819.90	\$ 617,172.03

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	Unappropriated Reserves Realized	Canceled	Balance Dec. 31, 2014
FEDERAL:						
SMALL CITIES CDBG						
PUBLIC WORKS GARAGE	21,590.00					21,590.00
BUILDING IMPROVEMENTS	9,588.00					9,588.00
NEIGHBORHOOD STABILIZATION	-					-
ROAD CONSTRUCTION - 2010	53,924.04					53,924.04
ATLANTIC COUNTY CDBG	320,232.04					320,232.04
STATE:						
NJ TRANSPORTATION TRUST FUND:						
BIKEPATH	32,075.00					32,075.00
WEYMOUTH/MALAGA ROAD	108,700.00		108,700.00			-
CAINS MILL ROAD - PHASE IV	1,215.55					1,215.55
WEYMOUTH/MALAGA ROAD PH. II	187,000.00		31,550.00			155,450.00
WEYMOUTH/MALAGA ROAD PH. III		200,000.00				200,000.00
CLEAN COMMUNITIES - 2013						
CLEAN COMMUNITIES - 2013	23,621.37	26,016.43				49,637.80
NJ DOT - BIKEWAY PROGRAM - 2000	8,717.38					8,717.38
NJDEP - HAZARDOUS DISCHARGE SITE REMEDIATION	3,945.39					3,945.39
CULTURAL ARTS GRANT	1,100.00		250.00			850.00
DCA - SHARED SERVICES GRANT - MUNIC. SHARE	600.00					600.00
	772,308.77	226,016.43	140,500.00	-	-	857,825.20

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Prior Year Encumbrances	Expended	Canceled	Overexpended	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
FEDERAL:								
SMALL CITIES CDBG:								
NEIGHBORHOOD STABILIZATION	-							-
ATLANTIC COUNTY:								
ROAD RECONSTRUCTION -2010	53,924.04							53,924.04
FEMA - DAM RECONSTRUCTION	42,860.20				4,915.16			37,945.04
ATLANTIC COUNTY CDBG - 2012	280,232.04				273,955.69			6,276.35
STATE:								
CLEAN COMMUNITIES PROGRAM:								
1/1/11 TO 12/31/11	5,509.09							5,509.09
1/1/12 TO 12/31/12	47,242.74							47,242.74
1/1/13 TO 12/31/13	27,153.39				17,257.33			9,896.06
1/1/14 TO 12/31/14	-	26,016.43						26,016.43
MUNICIPAL ALLIANCE PROGRAM:								
1/1/11 TO 12/31/11								
1/1/12 TO 12/31/12								
1/1/13 TO 12/31/13	16,267.00				16,267.00			-
1/1/14 TO 12/31/14		32,444.00			11,159.15			21,284.85
Totals	473,188.50	58,460.43	-	-	323,554.33	-	-	208,094.60

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

Grant	Balance Jan. 1, 2014	Transferred from 2014		Prior Year Disallowed Costs	Expended	Canceled	Overexpended	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
NJ TRANSPORTATION TRUST FUND:								
CAIN'S MILL ROAD - IV	20,328.05							20,328.05
WEYMOUTH ROAD	35,412.30				32,021.02			3,391.28
WEYMOUTH/MALAGA PHASE III			200,000.00		16,500.00			183,500.00
NJDOT - BIKEWAY PROGRAM - 2000	2,345.28							2,345.28
NJDEP - HAZARDOUS DISCHARGE SITE REMEDICATION GRANT	29,112.50							29,112.50
NATURE TRAILS GRANT	5,100.00							5,100.00
RECYCLING TONNAGE GRANT	9,423.87	9,578.78						19,002.65
Totals	574,910.50	68,039.21	200,000.00	-	372,075.35	-	-	470,874.36

***LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	-
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85002-00	XXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXX	-
Paid	NOT APPLICABLE	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004-00		XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.	-	-

Must include unpaid requisitions.

NOT APPLICABLE

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2014 85045-00	XXXXXXXXXX	
2014 Levy 81105-00	XXXXXXXXXX	
Interest Earned	NOT APPLICABLE	XXXXXXXXXX
Expenditures		XXXXXXXXXX
Balance December 31, 2014		XXXXXXXXXX
# Must include unpaid requisitions.	-	-

REGIONAL SCHOOL TAX
(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85031-00	xxxxxxxxxxx	0.87
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85032-00	xxxxxxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxxxxxx	9,490,744.00
Levy Calendar Year 2014	xxxxxxxxxxx	
Paid	8,677,837.39	xxxxxxxxxxx
Balance December 31, 2014	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85033-00	812,907.48	xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85034-00		xxxxxxxxxxx
# Must include unpaid requisitions.	9,490,744.87	9,490,744.87

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85041-00	xxxxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85042-00	xxxxxxxxxxx	
Levy School Year July 1, 2014 - June 30, 2015	xxxxxxxxxxx	
Levy Calendar Year 2014	xxxxxxxxxxx	
Paid	NOT APPLICABLE	
Balance December 31, 2014	xxxxxxxxxxx	xxxxxxxxxxx
School Tax Payable # 85043-00		xxxxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85044-00		xxxxxxxxxxx
# Must include unpaid requisitions.	-	

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	xxxxxxxxxxx	xxxxxxxxxxx
County Taxes 80003-01	xxxxxxxxxxx	
Due County for Added and Omitted Taxes 80003-02	xxxxxxxxxxx	10,685.02
2014 Levy:	xxxxxxxxxxx	xxxxxxxxxxx
General County 80003-03	xxxxxxxxxxx	2,544,655.47
County Library 80003-04	xxxxxxxxxxx	251,781.54
County Health	xxxxxxxxxxx	199,199.76
County Open Space Preservation	xxxxxxxxxxx	35,883.89
Due County for Added and Omitted Taxes 80003-05	xxxxxxxxxxx	8,446.30
Paid	3,042,205.68	xxxxxxxxxxx
Balance December 31, 2014	xxxxxxxxxxx	xxxxxxxxxxx
County Taxes	-	xxxxxxxxxxx
Due County for Added and Omitted Taxes	8,446.30	xxxxxxxxxxx
	3,050,651.98	3,050,651.98

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2014 80003-06	xxxxxxxxxxx	-
2014 Levy: (List Each Type of District Tax Separately - see Footnote)	xxxxxxxxxxx	xxxxxxxxxxx
Fire - 5 81108-00 975,890.00	xxxxxxxxxxx	xxxxxxxxxxx
Sewer - 81111-00	xxxxxxxxxxx	xxxxxxxxxxx
Water - 81112-00	xxxxxxxxxxx	xxxxxxxxxxx
Garbage - 81109-00	xxxxxxxxxxx	xxxxxxxxxxx
	xxxxxxxxxxx	xxxxxxxxxxx
	xxxxxxxxxxx	xxxxxxxxxxx
	xxxxxxxxxxx	xxxxxxxxxxx
Total 2014 Levy 80003-07	xxxxxxxxxxx	975,890.00
Paid 80003-08	975,889.95	xxxxxxxxxxx
Balance December 31, 2014 80003-09	0.05	xxxxxxxxxxx
	975,890.00	975,890.00

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, 2014	80004-01	XXXXXXXXXX	
State Library Aid Received in 2014	80004-02	XXXXXXXXXX	
Expended	80004-09	NOT APPLICABLE	
Balance December 31, 2014	80004-10		

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

Balance January 1, 2014	80004-03	XXXXXXXXXX	
State Library Aid Received in 2014	80004-04	XXXXXXXXXX	
Expended	80004-11	NOT APPLICABLE	
Balance December 31, 2014	80004-12		

NOT APPLICABLE

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

Balance January 1, 2014	80004-05	XXXXXXXXXX	
State Library Aid Received in 2014	80004-06	XXXXXXXXXX	
Expended	80004-13	NOT APPLICABLE	
Balance December 31, 2014	80004-14		

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2014	80004-07	XXXXXXXXXX	
State Library Aid Received in 2014	80004-08	XXXXXXXXXX	
Expended	80004-15	NOT APPLICABLE	
Balance December 31, 2014	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized, -02	Excess or Deficit* -03
Surplus Anticipated 80101-	400,000.00	400,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxx	xxxxxxxx	xxxxxxxx
Adopted Budget	1,386,525.73	1,435,806.62	49,280.89
Added by N.J.S. 40A:4-87 (List on 17a)	200,000.00	200,000.00	-
Total Miscellaneous Revenue Anticipated 80103-	1,586,525.73	1,635,806.62	49,280.89
Receipts from Delinquent Taxes 80104-	160,000.00	20,476.23	(139,523.77)
Amount to be Raised by Taxation:	xxxxxxxx	xxxxxxxx	xxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	2,571,128.54	xxxxxxxx	xxxxxxxx
(b) Addition to Local District School Tax 80106-	-	xxxxxxxx	xxxxxxxx
Total Amount to be Raised by Taxation 80107-	2,571,128.54	2,731,688.64	160,560.10
	4,717,654.27	4,787,971.49	70,317.22

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxx	15,907,837.51
Amount to be Raised by Taxation	xxxxxxxx	xxxxxxxx
Local District School Tax 80109-00	-	xxxxxxxx
Regional School Tax 80119-00	9,490,744.00	xxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxx
County Taxes 80111-00	3,031,520.66	xxxxxxxx
Due County for Added and Omitted Taxes 80112-00	8,446.30	xxxxxxxx
Special District Taxes 80113-00	975,890.00	xxxxxxxx
Municipal Open Space Tax 80120-00	-	xxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxx	330,452.09
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxx	
Balance for Support of Municipal Budget (or) 80116-00	2,731,688.64	xxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxx	
*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.	16,238,289.60	16,238,289.60

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	4,517,654.27
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	200,000.00
Appropriated for 2014 (Budget Statement Item 9)	80012-03	4,717,654.27
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	4,717,654.27
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	4,717,654.27
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	4,192,817.98
Paid or Charged - Reserve for Uncollected Taxes	80012-09	330,452.09
Reserved	80012-10	193,081.01
Total Expenditures		4,716,351.08
Unexpended Balances Canceled (see footnote)	80012-12	1,303.19

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)

2014 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:	NOT APPLICABLE	
Paid or Charged		
Reserved		
Total Expenditures		

RESULTS OF 2014 OPERATIONS

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues anticipated 80013-01	xxxxxxxx	49,280.89
Delinquent Tax Collections 80013-02	xxxxxxxx	
	xxxxxxxx	
Required Collection of Current Taxes 80013-03	xxxxxxxx	160,560.10
Unexpended Balances of 2014 Budget Appropriations 80013-04	xxxxxxxx	1,303.19
Miscellaneous Revenue Not Anticipated 81113-	xxxxxxxx	67,366.12
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	xxxxxxxx	
Payments in Lieu of Taxes on Real Property 81120-	xxxxxxxx	
Sale of Municipal Assets	xxxxxxxx	-
Unexpended Balances of 2013 Appropriations Reserves 80013-05	xxxxxxxx	116,130.04
Prior Years Interfunds Returned in 2014 80013-06	xxxxxxxx	86,946.15
Cancel Prior Accounts Payable	xxxxxxxx	24,788.08
Grants Appropriated Cancelled	xxxxxxxx	
	xxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	xxxxxxxx	xxxxxxxx
Balance January 1, 2014 80013-07	-	xxxxxxxx
Balance December 31, 2014 80013-08	xxxxxxxx	-
Deficit in Anticipated Revenues:	xxxxxxxx	xxxxxxxx
Miscellaneous Revenues Anticipated 80013-09		xxxxxxxx
Delinquent Tax Collections 80013-10	139,523.77	xxxxxxxx
		xxxxxxxx
Required Collection on Current Taxes 80013-11		xxxxxxxx
Interfund Advances Originating in 2014 80013-12		xxxxxxxx
Prior Year Senior Citizens Deduction Disallowed	2,132.88	xxxxxxxx
Refund of Prior Year Revenue		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	xxxxxxxx	
Surplus Balance - To Surplus (Sheet 21) 80013-14	364,717.92	xxxxxxxx
	506,374.57	506,374.57

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2014 LEVY

1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)		82101-00 \$	15,096,214.18
		82113-00 \$	_____
2. Amount of Levy Special District Taxes		82102-00 \$	975,890.00
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 \$	42,122.39
5a. Subtotal 2014 Levy	\$		<u>16,114,226.57</u>
5b. Reductions due to tax appeals **	\$		_____
5c. Total 2014 Tax Levy		82106-00 \$	<u>16,114,226.57</u>
6. Transferred to Tax Title Liens		82107-00 \$	68,836.85
7. Transferred to Foreclosed Property		82108-00 \$	12,501.39
8. Remitted, Abated or Canceled		82108-00 \$	102,381.06
9. Discount Allowed		82108-00 \$	_____
10. Collected in Cash: In 2013	82121-00 \$	191,492.60	
In 2014 *	82122-00 \$	15,634,716.82	
R.E.A.P. Revenue	\$	_____	
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00 \$	81,628.09	
Total To Line 14	82111-00 \$	<u>15,907,837.51</u>	
11. Total Credits		\$	<u>16,091,556.81</u>
12. Amount Outstanding December 31, 2014		82120-00 \$	22,669.76
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is	<u>98.71%</u>	82112-00	

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here and complete sheet 22

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		\$	15,907,837.51
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$	_____
To Current Taxes Realized in Cash (Sheet 17)		\$	<u>15,907,837.51</u>

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 divided by \$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 2014 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2014

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)	\$ <u>15,907,837.51</u>
LESS: Proceeds from Accelerated Tax Sale	<u>251,711.13</u>
Net Cash Collected	\$ <u>15,656,126.38</u>
Line 5c (sheet 22) Total 2014 Tax Levy	\$ <u>16,114,226.57</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	<u>97.16%</u>

(2) Utilizing Tax Levy Sale

NOT APPLICABLE

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 2014 Tax Levy	\$ _____
Percentage of Collection Excluding Tax Levy 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, 2014	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	389.43	xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	29,250.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	52,500.00	xxxxxxxxxx
4. Sr. Citizens/Vets Deductions Allowed By Tax Collector	2,250.00	xxxxxxxxxx
5. Sr. Citizens Deductions Allowed By Tax Collector - Prior Year		
6.		
7. Sr. Citizens/Vets Deductions Disallowed By Tax Collector	xxxxxxxxxx	2,371.91
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	xxxxxxxxxx	2,132.88
9. Received in Cash from State	xxxxxxxxxx	79,995.21
10.		
11.		
12. Balance December 31, 2014	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	
Due To State of New Jersey	110.57	xxxxxxxxxx
	84,500.00	84,500.00

Calculation of Amount to be included on Sheet 22, Item 10 -
2012 Senior Citizens and Veterans Deductions Allowed

Line 2	29,250.00
Line 3	52,500.00
Line 4	2,250.00
Sub - Total	84,000.00
Less: Line 7	2,371.91
To Item 10, Sheet 22	81,628.09

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

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2011 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) Closed to Results of Operation (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2014		- XXXXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
	-	-

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2014.



Signature of Tax Collector

T-8287
License #

1/30/2015
Date

NOT APPLICABLE

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2014 MUNICIPAL BUDGET**

TOWNSHIP OF BUENA VISTA	YEAR 2015	YEAR 2014
1. Total General Appropriations for 2014 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes) 80015-	4,018,530.38	XXXXXXXXXX
2. Local District School Tax - Actual 80016-		-
Estimate ** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		9,490,744.00
Estimate * 80026-	9,700,000.00	XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		
School Budget Estimate * 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		3,039,966.96
Estimate * 80021-	3,105,000.00	XXXXXXXXXX
6. Special District Taxes Actual 80022-		975,890.00
Estimate * 80023-	960,000.00	XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		
Estimate * 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	17,783,530.38	
Less: Total Anticipated Revenues from 2015 in		
9. Municipal Budget (Item 5) 80024-02	1,776,250.38	
Cash Required from 2015 Taxes to Support Local		
10. Municipal Budget and Other Taxes 80024-03	16,007,280.00	
11. Amount of Item 10 Divided by 98.03% Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05	16,328,960.52	
Analysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above)	-	* May not be stated in an amount less than "actual" Tax of year 2014.
Regional School District Tax (Amount Shown on Line 3 Above)	9,700,000.00	
Regional High School Tax (Amount Shown on Line 4 Above)	-	** May not be stated in the amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2015 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
County Tax (Amount Shown on Line 5 Above)	3,105,000.00	
Special District Tax (Amount Shown on Line 6 Above)	960,000.00	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget	2,563,960.52	
Total Amount (see Line 11)	16,328,960.52	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement; Item 8 (M) (Item 11, Less Item 10) 80024-06	321,680.52	
Computation of "Tax in Local Municipal Budget"		
Item 1 - Total General Appropriations	4,018,530.38	Note: The amount of anticipated revenues (Item9) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes	321,680.52	
Sub - Total	4,340,210.90	
Less: Item 9 - Total Anticipated Revenues	1,776,250.38	
Amount to be Raised by Taxation in Municipal Budget 80024-07	2,563,960.52	

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.

NOT APPLICABLE

A. Reserve for Uncollected Taxes (sheet 25, Item 12)	\$	-
B. Reserve for Uncollected Taxes Exclusion: Amount Realized In Prior Year for Receipts from Delinquent Taxes* (sheet 26, Item 10)	\$	-
C. <i>TIMES</i> : % of increase of Amount to be Raised by Taxes over Prior Year [(2015 Estimated Total Levy - 2014 Total Levy) / 2014 Total Levy]		0.00%
D. Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]	\$	-
E. Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)	\$	-

2013 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 0.00% % (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, 2014		350,979.27	xxxxxxxxxx
A. Taxes	83102-00	25,453.42	xxxxxxxxxx
B. Tax Title Liens	83103-00	325,525.85	xxxxxxxxxx
2. Canceled:		xxxxxxxxxx	xxxxxxxxxx
A. Taxes	83105-00	xxxxxxxxxx	36,605.39
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	204,717.61
4. Added Taxes	83110-00	2,132.88	xxxxxxxxxx
5. Added Tax Title Liens	83111-00		xxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:		xxxxxxxxxx	
A. Taxes - Transfers to Tax Title Liens	83104-00	xxxxxxxxxx	(1) 1,655.17
B. Tax Title Liens - Transfers from Taxes	83107-00	(1) 1,655.17	xxxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxxx	111,789.15
8. Totals		354,767.32	354,767.32
9. Balance Brought Down		111,789.15	xxxxxxxxxx
10. Collected:		xxxxxxxxxx	20,476.23
A. Taxes	83116-00	(26,161.80)	xxxxxxxxxx
B. Tax Title Liens	83117-00	46,638.03	xxxxxxxxxx
11. Interest and Costs - 2014 Tax Sale	83118-00	16,465.67	xxxxxxxxxx
12. 2014 Taxes Transferred to Liens	83119-00	68,836.85	xxxxxxxxxx
13. 2014 Taxes	83123-00	22,669.76	xxxxxxxxxx
14. Balance December 31, 2014		xxxxxxxxxx	199,285.20
A. Taxes	83121-00	38,157.30	xxxxxxxxxx
B. Tax Title Liens	83122-00	161,127.90	xxxxxxxxxx
15. Totals		219,761.43	219,761.43

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 18.32%

17. Item No. 14 multiplied by percentage shown above is 36,502.73 and represents the maximum amount that may be anticipated in 2012. 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, 2014	84101-00	6,907,272.24	XXXXXXXXXX
2. Foreclosed or Deeded in 2014		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	204,717.61	XXXXXXXXXX
4. Taxes Receivable	84104-00	12,501.39	XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00	282,781.00	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, 2014	84114-00	XXXXXXXXXX	7,407,272.24
		7,407,272.24	7,407,272.24

CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2014	84115-00		XXXXXXXXXX
16. 2014 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected*	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2014	84119-00	XXXXXXXXXX	
		-	-

MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2014	84120-00		XXXXXXXXXX
21. 2014 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected*	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2014	84124-00	XXXXXXXXXX	
		-	-

Analysis of Sale of Property: \$ _____ -
 * Total Cash Collected in 2014 (84125-00) _____
 Realized in 2014 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>	Amount Dec. 31, 2013 per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1. Emergency Authorization - Municipal*	\$ 173,250.00	\$ 72,532.80	\$ (100,717.20)	\$ -
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. * : Cancelled by Resolution 52-2014				
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**

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	NOT APPLICABLE	\$ _____
4. _____	NOT APPLICABLE	\$ _____
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 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	NOT APPLICABLE	_____	\$ _____	_____
3. _____	NOT APPLICABLE	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR BONDS
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	xxxxxxxxxx	1,665,000.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	235,000.00	xxxxxxxxxx	
Refunded				
Outstanding, December 31, 2014	80033-04	1,430,000.00	xxxxxxxxxx	
		1,665,000.00	1,665,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 250,000.00
2015 Interest on Bonds*		80033-06	\$ 60,775.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2014	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2014	80033-10	-	xxxxxxxxxx	
		-	-	
2015 Bond Maturities - Assessment Bonds			80033-11	\$
2015 Interest on Bonds*		80033-12	\$	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 60,775.00

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				
Total	-	-		

80033-14

80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2014 DEBT SERVICE FOR BONDS
TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2014 Debt Service
Outstanding January 1, 2014	80034-01	xxxxxxxx		
Paid	80034-02		xxxxxxxx	
		NOT APPLICABLE		
Outstanding, December 31, 2014	80034-03	-	xxxxxxxx	
2015 Bond Maturities - Term Bonds	80034-04		\$	
2015 Interest on Bonds*	80034-05		\$	
TYPE I SCHOOL SERIAL BONDS				
Outstanding January 1, 2014	80034-06	xxxxxxxx		
Issued	80034-07	xxxxxxxx		
Paid	80034-08		xxxxxxxx	
Refunded		NOT APPLICABLE		
Outstanding, December 31, 2014	80034-09	-	xxxxxxxx	
2015 Interest on Bonds*	80034-10		\$	
2015 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
	NOT APPLICABLE			
Total	80035-	-		

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036- \$ _____	\$ _____
2. Special Emergency Notes	80037- \$ _____	\$ _____
3. Tax Anticipation Notes	80038- \$ _____	\$ _____
4. Interest on Unpaid State & County Taxes	80039- \$ _____	\$ _____
5. _____	NOT APPLICABLE	
6. _____	NOT APPLICABLE	

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, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirements		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 14-2010 Roadway Improvements	522,500.00	12/21/2010	265,500.00	9/10/2015	1.00%	10,671.11	2,655.00	9/10/2015
2. 14-2014 Various Capital Improvements	1,500,000.00	9/11/2014	1,500,000.00	9/10/2015	1.00%		15,000.00	9/10/2015
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total			1,765,500.00			10,671.11	17,655.00	

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 1 School Notes should be separately listed and totaled.

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

All notes with an original date of issue of 2011 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2014 or written intent of permanent financing submitted with statement. (Do not crowd - add additional sheets)

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.	NOT APPLICABLE		
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	-	-	-

80051-02

80051-01

(Do not crowd - add additional sheets)

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2014	80030-01	xxxxxxxxx	
Received from 2014 Budget Appropriation *	80030-02	xxxxxxxxx	
Received from 2014 Emergency Appropriation *	80030-03	xxxxxxxxx	
NOT APPLICABLE			xxxxxxxxx
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxxxx
			xxxxxxxxx
Balance December 31, 2014	80030-05	-	xxxxxxxxx
		-	-

*The full amount of the 2013 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

NOT APPLICABLE

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
14-2014 Various Capital Improvements	1,580,000.00	1,500,000.00	80,000.00	80,000.00
Total 80032-00	1,580,000.00	1,500,000.00	80,000.00	80,000.00

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 - 2014

		Debit	Credit
Balance January 1, 2014	80029-01	xxxxxxxx	2,581.52
Premium on Sale of Bonds		xxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxx	
Premium on Sale of Notes			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxx
Appropriated to 2014 Budget Revenue	80029-03		xxxxxxxx
Balance December 31, 2014	80030-04	2,581.52	xxxxxxxx
		2,581.52	2,581.52

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, 2011 \$ _____
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A) \$ _____
3. Amount of Bonds Issued Under Item 1
Maturing in 2015 \$ _____
4. Amount of Interest on Bonds with a
Covenant - 2015 Requirements **NOT APPLICABLE**
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 2014 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 2014 was \$ 16,114,226.57
- 2. Amount of Item 1 Collected in 2014 (*) \$ 15,907,837.51
- 3. Seventy (70) percent of Item 1 \$ 11,279,958.60

(*) Including prepayments and overpayments applied.

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2014?

Answer YES or NO YES

- 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2014?

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 2015 budget for the liquidation of all bonded obligations or notes exceed 25% of the total appropriations for operating purpose in the budget for the year just ended?

Answer YES or NO NO

D.

- 1. Cash Deficit 2013 **NOT APPLICABLE** -
- 2. 4% of 2013 Tax Levy for all purposes: Levy -- \$ - = \$ -
- 3. Cash Deficit 2014 \$ -
- 4. 4% of 2014 Tax Levy for all purposes: Levy -- \$ - = \$ -

E.

	<u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
2. County Taxes	\$ <u> -</u>	\$ <u> -</u>	\$ <u>8,446.30</u>	\$ <u>8,446.30</u>
3. Amounts due Special Districts	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
4. Amount due School Districts for Local School Tax	\$ <u> -</u>	\$ <u> -</u>	\$ <u>812,907.48</u>	\$ <u>812,907.48</u>

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2014

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 and Reserves
- 6a. Municipal Public Defender -- 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 2014 Operation-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 2013
- 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 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)
- 32. Summary Statement of Debt Service Requirements-School-Type I and Current
- 33. Debt Service for Notes (Other than Assessment Notes)
- 34 & 34a. Debt Service for Assessment Notes/ Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
- 36. Capital Improvement Fund
- 37. Down Payment
- 37. Capital Improvements Authorized in 2014
- 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. 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)
- 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 2014; Utility Capital Surplus