ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015
(UNAUDITED)

POPULATION LAST CENSUS 41,255
NET VALUATION TAXABLE 2015 5,102,034,098.00
MUNICODE 1505

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.

TOWNSHIP of **BERKELEY**, County of **OCEAN**

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 Chief Financial Officer

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Frederick C. Ebenau, am the Chief Financial Officer, License # O-0244, of the Township of Berkeley, County of Ocean 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 PO Box B, Bayville, NJ 08721
Phone Number 732-244-7400
Fax Number 732-736-1747
Email treas@twp.berkeley.nj.us

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 ____________________ of ____________________ as of December 31, 2015______ and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

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

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

N A

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Email)

(Fax Number)

Certified by me

This _____ day of __________, 2016

UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL

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

Printed Name: Anthony Cirz

Signature:

Certificate #: 7934

Date: 2-5-16

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 year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain an appropriation of levy "CAP Waiver".
10. The municipality will not apply for Extraordinary Aid for 2016.

The undersigned certifies that this municipality has complied in full in meeting **ALL** of the 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 Berkeley

Chief Financial Officer: Frederick C. Ebenau

Signature:

Certificate Number: O-0244

Date: 3/14/16

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: Township of Berkeley

Chief Financial Officer: Frederick C. Ebenau

Signature: ____________

Certificate Number: O-0244

Date: ____________

21-6000084
Federal ID #

Township of Berkeley
Municipality

Ocean
County

Report of Federal and State Financial Assistance

Expenditure of Awards

Fiscal Year Ending: December 31, 2015

	(1) Federal Programs Expended (Administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 69,700.00	$ 455,000.00	$ 1,100,000.00

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

X Single Audit

___ Program Specific Audits

___ 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 June 27, 2003) and OMB 04-04. The single audit threshold has been increased to $500,000 beginning with fiscal year ending after December 31, 2003. Expenditures are defined in Section 205 of OMB A-133.

(1) Report expenditures from federal pass-through programs received directly from 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 state government or indirectly from pass-through agencies. **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

3/14/16
Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Township of Berkeley, County of Ocean 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 Chief Financial Officer

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2015

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 5,119,435,600

____
SIGNATURE OF TAX ASSESSOR

Township of Berkeley
MUNICIPALITY

Ocean
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 Subtotaled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotaled

Title of Account	Debit	Credit	
Cash	6,169,597.51		
Cash - Change Fund	3,510.00		
Due from State of New Jersey (P.L. 1971, Ch. 20)	72,006.14		
Federal Emergency Management Receivable	465,233.47		
Deferred Charges-Special Emergency Authorizations	3,116,403.43		
	9,826,750.55		
Receivables and Other Assets with Full Reserves:			
Delinquent Property Taxes Receivable	2,108,170.11		
Tax Title Liens Receivable	688,971.36		
Property Acquired for Taxes	6,590,979.58		
Revenue Accounts Receivable	14,298.87		
Due From Municipal Utility Authority	2,333.64		
Interfunds:			
Trust Other Fund	27,756.01		
Animal Control Trust Fund	510.56		
Payroll	9,394.02		
Grant Fund	263,640.74		
	9,706,054.89		
Appropriation Reserves		1,280,198.41	
Reserve for Encumbrances		483,934.98	
Prepaid Taxes		1,232,354.57	
Sales Tax Payable		1,830.27	
Reserve for Garden State Trust Fund		42,590.00	
Reserve for Police Found Money		1,816.28	
Accounts Payable		3,382.05	
County Taxes Payable		98,618.31	
Tax Overpayments		48,852.17	
Reserve for Contractually Required Severance		50,000.40	
Reserve for Revaluation Program		53,754.35	
Reserve for Storm Damage		546,646.70	
		3,843,978.49	C
Reserve for Receivables and Other Assets		9,706,054.89	
Special Emergency Note Payable		2,400,000.00	
Fund Balance		3,582,772.06	
	19,532,805.44	**19,532,805.44**	

(Do not crowd - add additional sheets)

POST CLOSING

TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2*
AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
N A		

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Grants Receivable	1,259,295.77	
Interfund - Current Fund		263,640.74
Reserve for Encumbrances		129,062.91
Appropriated Reserves		860,535.31
Unappropriated Reserves		6,056.81
	1,259,295.77	**1,259,295.77**

(Do not crowd - add additional sheets)

POST CLOSING

TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
ANIMAL CONTROL TRUST FUND:		
Cash	72,672.25	
Due to State of New Jersey		97.20
Interfund - Current Fund		510.56
Reserve for Animal Control Expenditures		72,064.49
	72,672.25	**72,672.25**
TRUST - OTHER FUNDS:		
Cash	7,887,262.88	
Interfunds:		
Current Fund		27,756.01
Payroll Fund		64,254.50
Due to State of New Jersey		785.00
Reserve for:		
Miscellaneous Reserves		7,020,177.84
Open Space		774,289.53
	7,887,262.88	**7,887,262.88**
PAYROLL TRUST FUND:		
Cash	116,159.96	
Interfund - Trust Other Fund	64,254.50	
Interfund - Current Fund		9,394.02
Reserve for Payroll Deductions		171,020.44
	180,414.46	**180,414.46**

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER

CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2014	(1) $	15,382.50
	x	25%
	(2) $	3,845.63
Municipal Public Defender Trust Cash Balance December 31, 2015	(3) $	10,166.76

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) = $ .00

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer: Frederick C. Ebenau

Signature:

Certificate Number: O-0244

Date: 3/14/16

Schedule of Trust Fund Deposits and Reserves

	Purpose	Amount Dec. 31, 2014 Per Audit Report	Increases	Decreases	Balance as at Dec. 31, 2015
1	Law Enforcement	$ 47,181.02	$ 8,093.74	$ 8,072.04	$ 47,202.72
2	Allied Risk Management (PMA)	47,174.19	12,000.00	36,608.05	22,566.14
3	Sanitary Landfill	12,947.13	6.47	.00	12,953.60
4	Unemployment Compensation	3,032.12	28,424.52	19,049.45	12,407.19
5	Construction Code	97,092.09	1,058,755.00	1,122,312.37	33,534.72
6	Tree Inspection Fees	5,956.03	10.00	299.00	5,667.03
7	Tax Map Maintenance	1,957.80	150.00	.00	2,107.80
8	Developer Application Review	62,241.45	31,895.54	23,494.45	70,642.54
9	Recreation Fees Trust	37,956.90	222,394.14	234,313.74	26,037.30
10	Founders Day	20,156.17	46,212.30	44,789.20	21,579.27
11	Drainage Improvements	153,299.12	.00	467.50	152,831.62
12	Affordable Housing	512,117.34	193,565.23	305,558.65	400,123.92
13	Uniform Fire Safety Act	18,974.62	295.39	5,892.36	13,377.65
14	Fire Prevention Donations	6,286.57	62.50	525.00	5,824.07
15	Street Opening	10,438.50	65,041.25	3,055.50	72,424.25
16	DARE	16,168.10	4,801.00	3,341.27	17,627.83
17	Developers Road Impact	129,229.50	19,236.50	.00	148,466.00
18	Public Defender	6,937.17	21,448.00	18,218.41	10,166.76
19	Tax Sale Premium	2,168,950.00	2,190,800.00	1,300,500.00	3,059,250.00
20	POAA	437.86	88.00	.00	525.86
21	Third Party Liens	468,984.61	2,255,083.77	2,410,462.38	313,606.00
22	Foreclosures	11,112.88	.00	.00	11,112.88
23	Developers Escrow	2,316,203.87	217,060.77	522,285.13	2,010,979.51
24	Outside Employment - Police	4,608.22	482,257.25	477,824.00	9,041.47
25	Inspection Fees - Grading	6,952.19	44,500.00	46,449.60	5,002.59
26	Planning/Zoning Board Escrow	143,103.11	258,004.26	236,962.02	164,145.35
27	Recreation - Developer Contributions	39,500.00	.00	.00	39,500.00
28	Reserve for ABC	63.00	60.00	60.00	63.00
29	Tree Planting	1,017.02	.00	.00	1,017.02
30	Municipal Alliance Donations	6,218.14	.00	.00	6,218.14
31	Disposal of Forfeited Property	4,082.39	.00	.00	4,082.39
32	Inspection Holly Park	3,141.84	.00	.00	3,141.84
33	Reserve for Berkeley Estates	315,386.61	63.08	.00	315,449.69
34	Reserve for Snow Removal	.00	1,501.69	.00	1,501.69
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
	Totals:	$ 6,678,907.56	$ 7,161,810.40	$ 6,820,540.12	$ 7,020,177.84

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

BER

Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 2014	RECEIPTS				Transfer	Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Notes:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Totals	.00	.00	.00	.00	.00	.00	.00	.00

* Show as red figure.

POST CLOSING

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	1,948,355.00	XXXXXXXXXX
Bonds and Notes Authorized but not Issued	XXXXXXXXXX	1,948,355.00
Cash	5,795,838.07	
Deferred Charges to Future Taxation:		
Funded	23,292,981.90	
Unfunded	19,599,260.00	
Grants Receivable	533,500.42	
Capital Improvement Fund		21,283.97
Reserve for Debt Service		64,966.44
Improvement Authorizations:		
Funded		286,228.48
Unfunded		3,533,597.63
Reserve for Encumbrances		4,371,616.97
Bond Anticipation Notes		17,650,905.00
Environmental Infrastructure Trust Fund Loans		1,838,131.72
Serial Bonds		20,730,000.00
Green Trust Loan Payable		724,850.18
	51,169,935.39	**51,169,935.39**

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2015

	*On Hand	On Deposit	Less Checks Outstanding	Cash Book Balance
Current	108,192.99	6,078,833.29	17,428.77	6,169,597.51
Trust - Assessment				
Trust - Dog License	41.15	72,631.10		72,672.25
Trust - Other	34,590.57	7,151,724.56	72,306.78	7,114,008.35
Capital - General	70.00	5,871,317.32	75,549.25	5,795,838.07
Water - Operating				
Water - Capital				
Utility				
Assessment Trust				
Public Assistance**				
Garbage District				
Open Space Trust Fund	0.01	773,254.52		773,254.53
Trust - Payroll Fund	548.47	150,871.53	35,260.04	116,159.96
Total	143,443.19	20,098,632.32	200,544.84	20,041,530.67

* - Include Deposits In Transit

** - Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2015.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2015.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: ______________________

CASH RECONCILIATION DECEMBER 31,2015 (cont'd) BER

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND:	
OceanFirst Bank	
Current - Account Ending in 0813	5,938,925.44
Cash Management - Account Ending in 1256	25,998.96
Golf Course - Account Ending in 0821	6,538.63
Tax Collector - Account Ending in 0995	107,370.26
	6,078,833.29
ANIMAL CONTROL TRUST FUND:	
OceanFirst Bank	
Account Ending in 0961	**72,631.10**
TRUST OTHER FUND:	
TD Bank	
Bookkeeper - Account Ending in 7366	14,045.80
Bookkeeper - Account Ending in 0212	1,975,005.08
Planning Board - Account Ending in 9335	4,219.91
Planning Board - Account Ending in 0395	163,881.57
Outside Employment - Account Ending in 0870	158.00
Outside Employment - Account Ending in 0344	81,150.49
OceanFirst Bank	
PMA - Account Ending in 0920	22,391.14
Affordable Housing - Account Ending in 0854	407,769.48
Construction - Account Ending in 0862	66,007.64
DAR - Account Ending in 0904	39,139.39
Lakehurst - Account Ending in 0870	460.00
Law Enforcement - Account Ending in 0912	47,202.72
Pine Budget - Account Ending in 0888	500.00
Seaside Park - Account Ending in 0896	565.00
Special Trust - Account Ending in 0938	4,270,256.60
Tax Map Maintenance - Account Ending in 0946	2,107.80
Unemployment - Account Ending in 0953	12,407.19
Wells Fargo	
NJ Pulverizing - Account Ending in 2306	31,503.15
Sanitary Landfill - Account Ending in 9641	12,953.60
OPEN SPACE	
OceanFirst Bank	
Account Ending in 0979	773,254.52
	7,924,979.08

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

CASH RECONCILIATION DECEMBER 31,2015 (cont'd) BER

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PAYROLL FUND	
Flexible Spending Account - Account Ending 2181	2,237.93
Payroll - Account Ending 0839	148,633.60
	150,871.53
GENERAL CAPITAL FUND:	
OceanFirst Bank	
Account Ending in 0847	**5,871,317.32**
Total	20,098,632.32

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

MUNICIPALITIES AND COUNTIES

FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2015	2015 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2015
Homeland Security Grants-2012 and Prior	17,694.82			17,694.82		
CDBG Parking Facil/Vol Com. Center	33,000.00					33,000.00
Click It Or Ticket - 2014	100.00			100.00		
DOJ - Bulletproof Vest Partnership	9,501.62	10,194.28	7,492.00			12,203.90
Drive Sober or Get Pulled Over Holiday Grant	7,500.00		7,500.00			
Energy Allocation Initiative	215,400.00					215,400.00
Green Communities Grant - 2013	3,000.00			3,000.00		
Homeland Security Grant - FY 2014 & Prior	51,224.49		14,036.22			37,188.27
Municipal Alliance 2014 & Prior	36,780.49		30,665.72	2,694.08		3,420.69
NJ DEP Mini Grant-Cedar Creek Fish Project	11,000.00		8,900.00	2,100.00		
966 Grant - FY 2015 & Prior	53,219.87		31,155.14	11,771.95		10,292.78
NJ DOT - Various Road Improvements	200,000.00					200,000.00
NJ EDA Public Entity Grant	186,663.00		96,147.00			90,516.00
NJ Office of Emergency Management	636.50			636.50		
Ocean - Municipal Recycling Grant Program	7,213.00					7,213.00
Ocean County Tourism Grant	1,000.00			1,000.00		
Post Sandy Planning Assistance Grant	278,252.52					278,252.52
Municipal Alcohol Education Rehab.		33,638.00	6,136.26			27,501.74

MUNICIPALITIES AND COUNTIES

FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2015	2015 Budget Revenue Realized	Received	Cancelled	Unappropriated Reserves Realized	Balance Dec. 31, 2015
Clean Communities Grant 2015		130,593.07	130,593.07			
Ocean Municipal Recycling Grant Program		7,213.00				7,213.00
Click It Or Ticket - 2015		3,600.00	3,600.00			
Ocean County Tourism Grant		700.00	700.00			
Municipal Alcohol Education Rehab - 2015 FY		235.73	235.73			
2015 Drive Sober Or Get Pulled Over		5,000.00	4,800.00			200.00
NJ EDA Public Entity Grant Program		12,500.00				12,500.00
Hazard Discharge Site - AT&T Property		30,708.00				30,708.00
Hazard Mitigation Grant - Fed - Muni Building		110,926.00				110,926.00
Hazard Mitigation Grant - Fed - Recr. Building		63,500.00				63,500.00
Hazard Mitigation Grant - Fed- Police Building		83,976.00				83,976.00
Ocean County Tourism Grant - 2015		1,000.00	1,000.00			
Bulletproof Vest Program 2015		7,683.87				7,683.87
Cops in Crosswalk Grant 2015		8,000.00				8,000.00
2015 Year End Holiday Crackdown Grant		5,000.00				5,000.00
FY2015 Homeland Security Grant		14,000.00				14,000.00
Cops In Shop		2,000.00	1,400.00			600.00
Totals	1,112,186.31	530,467.95	344,361.14	38,997.35		1,259,295.77

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations: Budget	Transferred from 2015 Budget Appropriations: Appropriation By 40A:4-87	Reserve for Encumbrances	Expended	Cancelled		Balance Dec. 31, 2015
Body Armor Grant - 2014 and Prior	23,272.75			4,412.00	9,188.50			18,496.25
Bullet Proof Vest Partnership 2014	13,631.62							13,631.62
CDBG Parking Facil/Vol Com. Center	33,000.00							33,000.00
Clean Communities Prog-2014 & Prior	22,590.69			6,650.00	24,550.70			4,689.99
Click It or Ticket 2014 & Prior	500.00					500.00		
DOT - Various Road Improvements	200,000.00							200,000.00
Drive Sober or Get Pulled Over 2014	8,000.00				8,000.00			
EMAA Allocation - FY 2011 & Prior	20,000.00				9,585.83			10,414.17
Energy Allocation Initiative	215,400.00				20,360.00			195,040.00
Green Communities Grant - 2013	3,000.00					3,000.00		
Homeland Security Gr. - FY 2014 & Prio	55,705.04			8,489.18	44,172.52	12,969.73		7,051.97
Municipal Alliance - 2014 & Prior	36,421.13				25,526.60	1.15		10,893.38
NJ 966 Reim. Prog - FY 2015 & Prior	40,184.08			1,039.93	31,155.14	7,797.21		2,271.66
NJ DEP Mini Grant-Cedar Ck Fish Proj	16,000.00				13,900.00	2,100.00		
NJ Drunk Driving Enforcement	7,452.78				945.70	8.41		6,498.67
NJ Office of Emergency Management	636.90			571.00		1,207.90		
NJEDA - Public Entity Grant	1,433.12			77.81	77.81			1,433.12
Post Sandy Planning Assistance Grant	277,000.00				274,443.14			2,556.86

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Reserve for Encumbrances	Expended	Cancelled		Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Post Sandy Planning Assistance Grant	15,438.22				14,224.70			1,213.52
Recycling Tonnage Grant - 2010	462.85							462.85
State of NJ-Hepatitis C	385.00			140.00				525.00
Tourism Grant	5.00					5.00		
Ocean County Tourism Grants		1,700.00						1,700.00
Hazard Mitigation Grant Prog - Townhall		2,114.00			917.50			1,196.50
Hazard Mitigation Townhall - Fed. Share		110,926.00			18,389.96			92,536.04
NJEDA Public Entity Grant		12,500.00			9,151.15			3,348.85
Cops In Shop		2,000.00			2,000.00			
Alcohol Education & Rehabilitation Grant		235.73						235.73
Haz Discharge Remediation - AT&T		30,708.00						30,708.00
2014 Municipal Recycling Grant		7,213.00						7,213.00
Hazard Mit. Grant - Recreation - Fed		63,500.00			6,423.75			57,076.25
Hazard Mit. Grant - Police - Local Share		3,264.00			2,537.50			726.50
Hazard Mit Grant - Police - Fed Share		83,976.00			713.75			83,262.25
Body Armor Fund - 2015		10,194.28						10,194.28
Bulletproof Vest Partnership 2015			7,683.87					7,683.87
Click It Or Ticket 2015		3,600.00			3,600.00			

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

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Reserve for Encumbrances	Expended	Cancelled		Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Drive Sober Or Get Pulled Over			5,000.00		4,937.50			62.50
Cops in Crosswalk Grant 2015			8,000.00		8,000.00			
2015 Year End Holiday Crackdown Grant			5,000.00		2,100.00			2,900.00
Homeland Security Grant - FY 2015			14,000.00					14,000.00
Clean Communities Grant - 2015		130,593.07			119,525.77			11,067.30
Municipal Alliance - 2015 FY Year		33,638.00			10,002.77			23,635.23
Municipal Alliance - 2015 Local Match		8,409.50			3,599.55			4,809.95
Totals	990,519.18	504,571.58	39,683.87	21,379.92	668,029.84	27,589.40		860,535.31

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred to 2015 Budget Appropriations		Cancelled	Received			Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Body Armor					6,056.81			6,056.81
Totals	.00	.00	.00	.00	6,056.81	.00	.00	6,056.81

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	
School Tax Deferred		XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2014-2015)	85002-00	XXXXXXXXXX	13,463,958.01
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXXXX	28,632,733.00
Levy Calendar Year 2015		XXXXXXXXXX	
Paid		28,470,530.00	XXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00		XXXXXXXXXX
School Tax Deferred		XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2015-2016)	85004-00	13,626,161.01	XXXXXXXXXX
		42,096,691.01	42,096,691.01

*Not including Type I 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	XXXXXXXXXX	771,864.01
2015 Levy	81105-00	XXXXXXXXXX	512,579.12
Administrative Fees			1,035.00
Interest Earned		XXXXXXXXXX	215.05
Expenditures		511,403.65	XXXXXXXXXX
Balance December 31, 2015	85046-00	774,289.53	XXXXXXXXXX
		1,285,693.18	1,285,693.18

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85031-00	XXXXXXXXXX	
School Tax Deferred		XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2014-2015)	85032-00	XXXXXXXXXX	9,047,099.39
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXXXX	21,659,395.00
Levy Calendar Year 2015		XXXXXXXXXX	
Paid		20,633,597.29	XXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85033-00		XXXXXXXXXX
School Tax Deferred		XXXXXXXXXX	XXXXXXXXXX
(Not in excess of 50% of Levy - 2015-2016)	85034-00	10,072,897.10	XXXXXXXXXX
		30,706,494.39	30,706,494.39

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

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

Must include unpaid requisitions.

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	50,804.21
2015 Levy:		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	17,936,748.01
County Library	80003-04	XXXXXXXXXX	1,942,140.96
County Health		XXXXXXXXXX	698,920.40
County Open Space Preservation		XXXXXXXXXX	613,984.55
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	98,618.31
Paid		21,242,598.13	XXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXX	XXXXXXXXXX
County Taxes			XXXXXXXXXX
Due County for Added and Omitted Taxes		98,618.31	XXXXXXXXXX
		21,341,216.44	21,341,216.44

SPECIAL DISTRICT TAXES

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

* Please state the number of districts in each instance.

N/A

STATE LIBRARY AID

BER

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2015	80004-01	XXXXXXXXXX	
State Library Aid Received in 2015	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2015	80004-10		
		.00	.00

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

		Debit	Credit
Balance January 1, 2015	80004-03	XXXXXXXXXX	
State Library Aid Received in 2015	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2015	80004-12		
		.00	.00

N A

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

		Debit	Credit
Balance January 1, 2015	80004-05	XXXXXXXXXX	
State Library Aid Received in 2015	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2015	80004-14		
		.00	.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2015	80004-07	XXXXXXXXXX	
State Library Aid Received in 2015	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2015	80004-16		
		.00	.00

STATEMENT OF GENERAL BUDGET REVENUES 2015 BER

Source		Budget -01	Realized -02	Excess or Deficit * -03
Surplus Anticipated	80101-	800,000.00	800,000.00	.00
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-	33,000.00	33,000.00	.00
Miscellaneous Revenue Anticipated:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget		10,674,328.33	10,715,535.73	41,207.40
Added by N.J.S. 40A:4-87: (List on 17a)		39,683.87	39,683.87	.00
Total Miscellaneous Revenue Anticipated	80103-	10,714,012.20	10,755,219.60	41,207.40
Receipts from Delinquent Taxes	80104-	3,075,000.00	3,042,460.74	(32,539.26)
Amount to be Raised by Taxation:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	30,611,766.87	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-	30,611,766.87	31,896,784.12	1,285,017.25
		45,233,779.07	46,527,464.46	1,293,685.39

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXXXX	100,540,548.37
Amount to be Raised by Taxation		XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	80109-00	28,632,733.00	XXXXXXXXXX
Regional School Tax	80119-00	21,659,395.00	XXXXXXXXXX
Regional High School Tax	80110-00	.00	XXXXXXXXXX
County Taxes	80111-00	21,191,793.92	XXXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	98,618.31	XXXXXXXXXX
Special District Taxes	80113-00	.00	XXXXXXXXXX
Municipal Open Space Tax	80120-00	512,579.12	XXXXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXXXX	3,451,355.10
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX	.00
Balance for Support of Municipal Budget (or)	80116-00	31,896,784.12	XXXXXXXXXX
*Excess Non-Budget Revenue (See footnote)	80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (See footnote)	80118-00	XXXXXXXXXX	
		103,991,903.47	103,991,903.47

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

STATEMENT OF GENERAL BUDGET REVENUES 2015 BER

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Bulletproof Vest Partnership 2015	7,683.87	7,683.87	
Drive Sober Or Get Pulled Over	5,000.00	5,000.00	
Cops in Crosswalk Grant 2015	8,000.00	8,000.00	
2015 Year End Holiday Crackdown Gran	5,000.00	5,000.00	
Homeland Security Grant - FY 2015	14,000.00	14,000.00	
Total (Sheet 17)	39,683.87	39,683.87	.00

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

CFO Signature: ______________________

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015 BER

2015 Budget as Adopted		80012-01	45,194,095.20
2015 Budget - Added by N.J.S. 40A:4-87		80012-02	39,683.87
Appropriated for 2015 (Budget Statement Item 9)		80012-03	45,233,779.07
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item 9)		80012-04	66,906.24
Total General Appropriations (Budget Statement Item 9)		80012-05	45,300,685.31
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	45,300,685.31
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)] 80012-08	40,569,131.80		
Paid or Charged - Reserve for Uncollected Taxes 80012-09	3,451,355.10		
Reserved 80012-10	1,280,198.41		
Total Expenditures		80012-11	45,300,685.31
Unexpended Balances Cancelled (see footnote)		80012-12	

Footnotes - Re: Overexpenditures

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

Re: Unexpended Balances Cancelled:

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

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		.00
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		.00

N/A

RESULTS OF 2015 OPERATIONS

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	41,207.40
Delinquent Tax Collections	80013-02	XXXXXXXXXX	.00
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	1,285,017.25
Unexpended Balances of 2015 Budget Appropriations	80013-04	XXXXXXXXXX	.00
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	241,676.04
Miscellaneous Revenue Not Anticipated:		XXXXXXXXXX	XXXXXXXXXX
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	.00
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves	80013-05	XXXXXXXXXX	233,002.21
Prior Years Interfunds Returned in 2015	80013-06	XXXXXXXXXX	
Grant Fund Appropriated Reserves Cancelled		XXXXXXXXXX	27,589.40
Miscellaneous Accounts Receivable Liquidated		XXXXXXXXXX	5.72
Animal Control Trust Fund - Statutory Excess		XXXXXXXXXX	510.56
Prior Year Cancelled Checks		XXXXXXXXXX	8,134.89
Accounts Payable Cancelled		XXXXXXXXXX	1,271.60
Deferred School Tax Revenue: (See School Taxes, Sheets 13&14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2015	80013-07	22,511,057.40	XXXXXXXXXX
Balance December 31, 2015	80013-08	XXXXXXXXXX	23,699,058.11
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	.00	XXXXXXXXXX
Delinquent Tax Collections	80013-10	32,539.26	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	.00	XXXXXXXXXX
Interfund Advances Originating in 2015	80013-12	143,535.90	XXXXXXXXXX
Prior Year Senior Citizen Deductions Disallowed		1,000.00	XXXXXXXXXX
Prior Year Tax Appeals		147,578.71	XXXXXXXXXX
Grant Fund Receivables Cancelled		38,997.35	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	.00
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,662,764.56	XXXXXXXXXX
		25,537,473.18	25,537,473.18

SCHEDULE OF MISCELLANEOUS REVENUES BER
NOT ANTICIPATED

Source	Amount Realized
DMV Inspection	350.00
2013 Recycling Grant	63,709.32
Miscellaneous Other	225.80
Lease Buyout	514.42
Recycling Fees Collected	1,966.00
Refund of Prior Year Expenses	79,395.46
Court Voided Checks	710.00
Restitution	40.00
Housing Authority Payment In Lieu Of Taxes	7,549.00
Debris Removal	16,718.59
Central Regional Board of Education - Trash	42,000.00
Trailer Fees	890.00
Tax Collector Miscellaneous	27,607.45
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	241,676.04

SURPLUS - CURRENT FUND
YEAR 2015

		Debit	Credit
1. Balance January 1, 2015	80014-01	XXXXXXXXXX	1,753,007.50
2.		XXXXXXXXXX	
3. Excess Resulting from 2015 Operations	80014-02	XXXXXXXXXX	2,662,764.56
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	800,000.00	XXXXXXXXXX
5. Amount Appropriated in 2015 Budget - with Prior Written		XXXXXXXXXX	XXXXXXXXXX
Consent of Director of Local Govern. Services	80014-04	33,000.00	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2015	80014-05	3,582,772.06	XXXXXXXXXX
		4,415,772.06	4,415,772.06

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

Cash		80014-06	6,169,597.51
Investments		80014-07	
Change Fund			3,510.00
Sub-Total			6,173,107.51
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	3,843,978.49
Cash Surplus		80014-09	2,329,129.02
Deficit in Cash Surplus		80014-10	.00
Other Assets Pledged to Surplus:*			
(1)Due from State of N.J. Senior			
Citizens and Veterans Deduction 80014-16	72,006.14		
Deferred Charges # 80014-12	716,403.43		
Cash Deficit # 80014-13			
Federal Emergency Management Receivable	465,233.47		
Total Other Assets		80014-14	1,253,643.04
		80014-15	3,582,772.06

* 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	$ 102,652,927.04
or				
(Abstract of Ratables)			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	476,637.17
5a. Subtotal 2015 Levy		$ 103,129,564.21		
5b. Reductions due to tax appeals**				
5c. Total 2015 Levy			82106-00	103,129,564.21
6. Transferred to Tax Title Liens			82107-00	231,739.18
7. Transferred to Foreclosed Property			82108-00	
8. Remitted, Abated or Cancelled			82109-00	254,196.05
9. Discount Allowed			82110-00	
10. Collected in Cash: In 2014	82121-00	$ 1,097,011.99		
In 2015*	82122-00	94,493,820.26		
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00	1,657,968.44		
Homestead Benefit Credits	82124-00	3,291,747.68		
Total To Line 14	82111-00	100,540,548.37		
11. Total Credits				101,026,483.60
12. Amount Outstanding December 31, 2015			83120-00	$ 2,103,080.61

13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is 97.48%
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	$ 100,540,548.37
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	$ 100,540,548.37

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 2015 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. (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)	$ .00
LESS: Proceeds from Accelerated Tax Sale	
NET Cash Collected	$ .00
Line 5c (Sheet 22) Total 2015 Tax Levy	$ .00
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	0.00%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	$ .00
LESS: Proceeds from Tax Levy Sale (excluding premium)	
NET Cash Collected	$ .00
Line 5c (Sheet 22) Total 2015 Tax Levy	$ .00
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is	0.00%

SCHEDULE OF DUE FROM/TO STATE OF NEW JERSEY BER

FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	33,305.77	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	515,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	1,200,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	64,250.00	XXXXXXXXXX
5. Veterans Deductions Allowed by Tax Collector		XXXXXXXXXX
6. Prior Year Sr. Citizens Allowed by Tax Collector	26,750.00	XXXXXXXXXX
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	121,781.56
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX	1,000.00
9. Received in Cash from State	XXXXXXXXXX	1,645,018.07
10. Veterans Deductions Disallowed	XXXXXXXXXX	
11.	XXXXXXXXXX	
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	72,006.14
Due To State of New Jersey	.00	XXXXXXXXXX
	1,839,805.77	1,839,805.77

Calculation of Amount to be included on Sheet 22, Item 10-

2015 Senior Citizen and Veterans Deductions Allowed

Line 2	515,250.00
Line 3	1,200,250.00
Line 4 & 5	64,250.00
Sub-Total	1,779,750.00
Less: Line 7 & 10	121,781.56
To Item 10, Sheet 22	1,657,968.44

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

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2015 Taxes Collected which		XXXXXXXXXX	XXXXXXXXXX
are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operations		XXXXXXXXXX	XXXXXXXXXX
(Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2015			XXXXXXXXXX
Taxes Pending Appeals*		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		.00	.00

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

Signature of Tax Collector

License Number

Date

N A

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 first time in the current year.

A. Reserve for Uncollected Taxes (Sheet 25, Item12) $ ____________

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(Sheet 26, Item 14A) times Percent of
Collection (Item 16) $ ____________

C. *TIMES*: % of increase of Amount to be
Raised by Taxes over Prior Year 0.00%
[(2016 Estimated Total Levy - 2015 Total Levy) / 2015 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount
[(B * C) + B] $ ____________

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

N A

2016 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (Item 8(L) Budget Sheet 29) $ ____________

2. Taxes not Included in the Budget (AFS 25, Items 2 thru 7) $ ____________

Total $ ____________

3. Less: Anticipated Revenues (Item 5, Budget Sheet 11) $ ____________

4. Cash Required $ ____________

5. Total Required at ________% (Items 4+6) $ ____________

6. Reserve for Uncollected Taxes (Item E above) $ ____________

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS BER

			Debit	Credit
1. Balance January 1, 2015			3,735,176.13	XXXXXXXXXX
A. Taxes	83102-00	3,056,369.34	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	678,806.79	XXXXXXXXXX	XXXXXXXXXX
2. Cancelled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	46,072.64
B. Tax Title Liens		83106-00	XXXXXXXXXX	198,909.49
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes		83110-00	1,686.33	XXXXXXXXXX
5. Added Tax Title Liens		83111-00	12,902.09	XXXXXXXXXX
6. Adjustment between Taxes (Other than current year)			XXXXXXXXXX	XXXXXXXXXX
and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens(1)		83104-00	XXXXXXXXXX	58,224.91
B. Tax Title Liens - Transfers from Taxes(1)		83107-00	58,224.91	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	3,504,782.42
8. Totals			3,807,989.46	3,807,989.46
9. Balance Brought Down			3,504,782.42	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	3,042,460.74
A. Taxes	83116-00	2,948,668.62	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	93,792.12	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2015 Tax Sale		83118-00		XXXXXXXXXX
12. 2015 Taxes Transferred to Liens		83119-00	231,739.18	XXXXXXXXXX
13. 2015 Taxes		83123-00	2,103,080.61	XXXXXXXXXX
14. Balance December 31, 2015			XXXXXXXXXX	2,797,141.47
A. Taxes	83121-00	2,108,170.11	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	688,971.36	XXXXXXXXXX	XXXXXXXXXX
15. Totals			5,839,602.21	5,839,602.21

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item #10 divided by Item #9) is:	86.81%	
17. Item #14 multiplied by percentage shown above is:	2,428,165.89	83125-00

and represents the maximum amount that may be anticipated in 2016.

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

BER

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2015	84101-00	6,590,979.58	XXXXXXXXXX
2. Foreclosed or Deeded in 2015		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	.00	XXXXXXXXXX
4. Taxes Receivable	84104-00	.00	XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2015	84114-00	XXXXXXXXXX	6,590,979.58
		6,590,979.58	6,590,979.58

CONTRACT SALES

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

N A

MORTGAGE SALES

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

Analysis of Sale of Property:

*Total Cash Collected in 2015	.00
	(84125-00)
Realized in 2015 Budget	
To Results of Operation (Sheet 19)	.00

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 Dec. 31, 2014 Per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
1.	Emergency Authorization - Municipal*				
2.	Emergency Authorizations - Schools				
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

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

N A

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:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE. **BER**

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2014	REDUCED IN 2015 By 2015 Budget	REDUCED IN 2015 Cancelled by Resolution	Balance Dec. 31, 2015
11/14/11	Contractually Required Severance	435,149.52	87,029.90	172,062.81	87,034.41		85,028.40
12/11/12	Contractually Required Severance	256,695.52	51,339.10	154,017.32	51,339.10		102,678.22
12/31/12	Superstorm Sandy	6,000,000.00	1,200,000.00	3,600,000.00	1,200,000.00		2,400,000.00
12/30/13	Contractually Required Severance	446,948.55	89,389.71	357,558.84	89,389.71		268,169.13
11/24/14	Contractually Required Severance	242,026.80	48,405.36	242,026.80	48,405.36		193,621.44
12/14/15	Contractually Required Severance	66,906.24	13,381.25				66,906.24
	Totals	7,447,726.63	1,489,545.33	4,525,665.77	1,476,168.58	.00	3,116,403.43
				80025-00	80026-00		

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A4-53 et seq. and are recorded on this page

Signed: Chief Financial Officer

*Not less than one-fifth (1/5) 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.

N.J.S. 40A:4-55.1 ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOODS **BER**

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 By 2015 Budget	REDUCED IN 2015 Cancelled by Resolution	Balance Dec. 31, 2015
	Totals	.00	.00	.00	.00	.00	.00
				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. 40A4-55.1 et seq. and N.J.S. 40A:4-55.13 et seq. and are recorded on this page

Signed: 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

BER

MUNICIPAL GENERAL CAPITAL BONDS

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXXXX	23,737,000.00	
Issued	80033-02	XXXXXXXXXX	3,085,000.00	
Paid	80033-03	3,213,000.00	XXXXXXXXXX	
Defeasance of 2006 Serial Bonds		2,879,000.00		
Outstanding, December 31, 2015	80033-04	20,730,000.00	XXXXXXXXXX	
		26,822,000.00	26,822,000.00	
2016 Bond Maturities - General Capital Bonds			80033-05	2,745,000.00
2016 Interest on Bonds*		80033-06	560,937.50	

ASSESSMENT SERIAL BONDS

N/A

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding, December 31, 2015	80033-10	.00	XXXXXXXXXX	
		.00	.00	
2016 Bond Maturities - Assessment Bonds			80033-11	
2016 Interest on Bonds*		80033-12		
Total "Interest on Bonds - Debt Service" (*Items) (Sheets 31 and 31-1)			80033-13	560,937.50

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Refunding				
Bonds, Series 2015	50,000.00	3,085,000.00	5/28/2015	2.000%
Total	50,000.00	3,085,000.00		
	80033-14	80033-15		

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

BER

OPEN SPACE SERIAL BONDS

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
		N	A	
Outstanding, December 31, 2015	80033-04	.00	XXXXXXXXXX	
		.00	.00	
2016 Bond Maturities - Open Space Serial Bonds			80033-05	
2016 Interest on Bonds*		80033-06		

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
		N	A	
Total	.00	.00		
	80033-14	80033-15		

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

GREEN TRUST LOAN

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXXXX	806,564.31	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	81,714.13	XXXXXXXXXX	
Outstanding, December 31, 2015	80033-04	724,850.18	XXXXXXXXXX	
		806,564.31	806,564.31	
2016 Loan Maturities			80033-05	83,356.58
2016 Interest on Loans			80033-06	14,082.30
Total 2016 Debt Service for Green Trust Loan			80033-13	97,438.88

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
		N	A	
Total	.00	.00		
	80033-14	80033-15		

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

BER

ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXXXX	2,021,155.46	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	183,023.74	XXXXXXXXXX	
Outstanding, December 31, 2015	80033-04	1,838,131.72	XXXXXXXXXX	
		2,021,155.46	2,021,155.46	
2016 Loan Maturities			80033-05	180,397.62
2016 Interest on Loans			80033-06	31,637.50
Total 2016 Debt Service for Environmental Infrastructure Trust Loai			80033-13	212,035.12

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
		N	A	
Total	.00	.00		
	80033-14	80033-15		

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

BER

LOAN

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80033-01	XXXXXXXXXX		
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03		XXXXXXXXXX	
		N	A	
Outstanding, December 31, 2015	80033-04	.00	XXXXXXXXXX	
		.00	.00	
2016 Loan Maturities			80033-05	
2016 Interest on Loans			80033-06	
Total 2016 Debt Service for Loan			80033-13	.00

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
			A	
		N		
Total	.00	.00		
	80033-14	80033-15		

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

BER

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2015	80034-03	.00	XXXXXXXXXX	
		.00	.00	
2016 Bond Maturities - Term Bonds			80034-04	
2016 Interest on Bonds*		80034-05		

TYPE I SCHOOL SERIAL BOND

		Debit	Credit	2016 Debt Service
Outstanding, January 1, 2015	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
		N	A	
Outstanding, December 31, 2015	80034-09	.00	XXXXXXXXXX	
		.00	.00	
2016 Bond Maturities - Serial Bonds			80034-11	
2016 Interest on Bonds*		80034-10		
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	.00

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total 80035-	.00	.00		

2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2015	2016 Interest Requirement
1. Emergency Notes	80036-		
2. Special Emergency Notes	80037-	2,400,000.00	20,104.00
3. Tax Anticipation Notes	80038-		
4. Interest on Unpaid State and County Taxes	80039-		
5.			
6.			

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

BER

	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	2016 Budget Requirement For Interest **	Interest Computed to (Insert Date)
1	12-14-OA Various Capital Improvements	1,132,904.00	8/26/2014	1,132,904.00	5/25/2016	1.500%		12,745.17	5/25/2016
2	13-26-OA Various Capital Improvements	4,376,666.00	8/26/2014	4,376,666.00	5/25/2016	1.500%		49,237.49	5/25/2016
3	14-03-OA Various Capital Improvements	5,900,358.00	8/26/2014	5,900,358.00	5/25/2016	1.500%		66,379.03	5/25/2016
4	15-01-OA Various Capital Improvements	6,240,977.00	8/25/2015	6,240,977.00	5/25/2016	1.500%		70,210.99	5/25/2016
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
	Totals	17,650,905.00		17,650,905.00				198,572.68	
							80051-01	80051-02	

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.

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 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

BER

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	2016 Budget Requirement For Interest **	Interest Computed (Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	.00		.00			.00	.00	
						80051-01	80051-02	

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

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

BER

Title or Purpose of Issue	Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement For Principal	2016 Budget Requirement For Interest and Fees
1				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
	Total	.00	.00	.00
			80051-01	80051-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

BER

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code #.		Balance - January 1, 2015		2015 Authorizations	Reserve for Encumbrances	Expended	Authorizations Cancelled	Balance - December 31, 2015	
		Funded	Unfunded					Funded	Unfunded
01-03	Various Capital Improvements	9,814.45				6,187.00		3,627.45	
06-31	Various Capital Improvements	186,082.78			193.87	193.87		186,082.78	
07-13	Various Capital Improvements				11,438.00	11,438.00			
07-26	Various Capital Improvements								
	Various Capital Improvements				77.96	77.96			
08-10	Various Capital Improvements		4,091.46		9,158.02	9,158.02			4,091.46
09-11, 09-26	Various Capital Improvements	69,693.21			55,331.74	74,443.50		50,581.45	
10-31	Various Capital Improvements		3,936.60		57,813.09	25,336.58			36,413.11
11-18	Various Capital Improvements	55,314.47			28,906.16	38,283.83		45,936.80	
12-14	Various Capital Improvements		604,499.05		222,648.56	549,016.06	17,500.00		260,631.55
13-26	Various Capital Improvements		1,072,962.63		1,164,687.44	1,082,416.27			1,155,233.80
14-03	Various Capital Improvements		2,142,350.99		1,823,078.82	3,590,546.92			374,882.89
15-01	Various Capital Improvements			6,569,450.00		4,867,105.18			1,702,344.82
Total	70000-	320,904.91	3,827,840.73	6,569,450.00	3,373,333.66	10,254,203.19	17,500.00	286,228.48	3,533,597.63

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

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2015	80031-01	XXXXXXXXXX	19,756.47
Received from 2015 Budget Appropriation *	80031-02	XXXXXXXXXX	330,000.00
		XXXXXXXXXX	
Improvement Authorizations Cancelled		XXXXXXXXXX	
(financed in whole by Capital Improvement Fund)	80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	328,472.50	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2015	80031-05	21,283.97	XXXXXXXXXX
		349,756.47	349,756.47

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

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2015	80030-01	XXXXXXXXXX	
Received from 2015 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2015 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2015	80030-05	.00	XXXXXXXXXX
		.00	.00

N/A

* 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
15-01 Various Capital Improvements	6,569,450.00	6,240,977.50	328,472.50	
Total 80032-00	6,569,450.00	6,240,977.50	328,472.50	.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.

BER

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2015

		Debit	Credit
Balance January 1, 2015	80029-01	XXXXXXXXXX	
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Cancelled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2015 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2015	80029-04	.00	XXXXXXXXXX
		.00	.00

N A

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. 1935, 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 2015 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		103,129,564.21
2. Amount of Item 1 Collected in 2015 (*)	100,540,548.37	
3. Seventy (70) Percent of Item 1		72,190,694.95

(*) 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 --		=	.00
3. Cash Deficit 2015			
4. 4% of 2015 Tax Levy for all purposes:			
Levy --		=	.00

E. Unpaid	2014	2015	Total
1. State Taxes			.00
2. County Taxes	50,804.21	98,618.31	149,422.52
3. Amounts due Special Districts			.00
4. Amounts due School Districts for Local School Tax			.00

SHEETS 40 to 68 (or 68-A), 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 on Sheet 2.

NO WATER UTILITY

NO OTHER UTILITIES