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

MUNICODE 1206	NET VALUATION TAXABLE 201: 186,81	POPULATION LAST CENSUS 2,076	
	186,817,030	2,076	

## FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: COUNTIES - JANUARY 26, 2016 MUNICIPALITIES - FEBRUARY 10, 2016

ļΨ SERVICES 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

	orough
SEE BACK COVER FOR INDEX AND INSTRUCTIONS. DO NOT USE THESE SPACES	of Helmetta , County of Middlesex

### 2 $\vdash$ Date Examined By: Examined Preliminary Check

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

Signature Title Auditor RMA #431

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

## CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

Helmetta , County of Middlesex statements annexed hereto and made a part hereof are Further, I do hereby certify that I, kept and maintained in the Local Unit. are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions I hereby certify that I am responsible for filing this verified Annual Financial Statement, which I have not prepared and information required also included herein and that this St Officer, License # are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein N-0735 information required also included herein and that this Statement is an , of the Borough Middlese Jeannine Jones , am the Chief Financial and that the 2

ment Services, including the verification of cash balances as of December 31, 2015. 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 Govern-Email Address Title Fax Number Phone Number Signature (732) 521-4946 (732) 521-1263 60/Main St, Helmetta, NJ 08828 Chief Financial Officer true statements of the financial condition of the Local Unit as at

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)

ended as required by N.J.S. 40A:5-12, as amended. Officer in connection with the filing of the Annual Financial Statement for the year then ulgated by the Division of Local Government Services, solely to assist the Chief Financial of December 31, 2015 accompanying Annual Financial Statement from the books of account and records made available to me by the I have prepared the post-closing trial balances, related statements and analyses included in the and have applied certain agreed-upon procedures thereon as prom-Borough 옃 Helmetta

municipality, taken as a whole. items prescribed by the Division and does not extend to the financial statements of the body and the Division. This Annual Financial Statement relates only to the accounts and matters might have come to my attention that would have been reported to the governing of the financial statements in accordance with generally accepted auditing standards, other Government Services. Had I performed additional procedures or had I made an examination requirements of the State of New Jersey, Department of Community Affairs, Division of Local upon procedures, no matters came to my attention that caused me to believe that the Annual the post-closing trial balances, related statements and analyses. In connection with the agreedaccordance with generally accepted auditing standards, I do not express an opinion on any of Financial Statement for the year ended Because the agreed-upon procedures do not constitute an examination of accounts made in 12/31/15 is not in substantial compliance with the

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

Certified by me This 18th day of February , 2016 gstank@sklein-cpa.com Freehold, NJ 07728 (Firm Name)
36 West Main Street, Suite 303 Samuel Klein and Company Gerard Stankiewicz (732) 780-1030 (732) 780-2600 (Registered Municipal Accountant) (Fax Number) (Email) (Phone Number) (Address) (Address)

### UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

### MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION CHIEF FINANCIAL OFFICER

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

## CERTIFICATION OF QUALIFYING MUNICIPALITY

- The outstanding indebtedness of the previous fiscal year is not in excess of 3.5%
- 5 appropriations; All emergencies approved for the previous fiscal year did not exceed 3% of total
- 3. The tax collection rate exceeded 90%
- 4 Total deferred charges did not equal or exceed 4% of the total tax levy;
- Ņ accountant on Sheet 1a of the Annual Financial Statement; and There were no "procedural deficiencies" noted by the registered municipal
- 6. There was no operating deficit for the
- for the previous fiscal year.
- .~ The municipality did not conduct an accelerated tax sale for less than 3 consecutive years.
- œ The municipality did not conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
- 9. The current year budget does not contain a levy or appropriation "CAP" referendum
- 10. The municipality will not apply for Transitional Aid for 2016.

of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality:	Borough of Helmetta
Chief Financial Officer:	Jeannine Jones
Signature:	
Certificate #:	N-0735
Date:	2/19/2016

## CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Middlesex	Municipality	Borough of Helmetta
-----------	--------------	---------------------

## Report of Federal and State Financial Assistance

### **Expenditures of Awards**

					IOIAL \$	TOTAL				
	X F	ď	S	Type of Audit requi	\$ /1,640.00		the State)	Federal Programs Expended (administered by	(1)	Fiscal Year Ending:
- 1.1. - 1.1.	Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)	Program Specific Audit	Single Audit	Type of Audit required by OMB A-133 and OMB 04-04:	\$ 20,160.00		Expended	State	(2)	12/31/2015
	formed in Accordance andards (Yellow Book)			B 04-04:	<del>\$</del>	,	r rograms Expended	Other Federal	(3)	·

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

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

Signature Of Chief Financial Officer	man harman	
Sheet 1d		
Date	2/19/2016	

### IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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

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

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no
utility owned and operated by theof
County ofduring the year 2015 and that sheets 40 to 68 are unnec-
essary.
I have therefore removed from this statement the sheets pertaining only to utilities
Name
Title
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Munici-
pal 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

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 Certification is hereby made that the Net Valuation Taxable of property liable to taxation for <del>6/3</del> SIGNATURE OF TAX ASSESSOR Borough of Helmetta MUNICIPALITY Middlesex COUNTY 186,024,951.00

# NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET ${f POST\ CLOSING}$

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

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

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

AS AT DECEMBER 31, 2015

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

								*** Company of the Co					Fund Balance	Reserve for Receivables	Deferred School Taxes Payable	Title of Account
				-	Service Servic							 2,380,531.74				Debit
												 2	332,187.72	180,904.54	945,000.00	Credit

### POST CLOSING

# TRIAL BALANCE - PUBLIC ASSISTANCE FUND

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

																Title of Account
·																Debit
				<u></u>				~								
							·									Credit
						-										

<sup>\*</sup> 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

			TANGER TANGER TO THE TANGE TO T
	·		
THE PARTY OF THE P			
		·	
***************************************			
37,037.25		37,037.25	
120.24			Reserve for Encumbrances
6,048.53			Reserve for Grants, Unappropriated
30,868.48			Reserve for Grants, Appropriated
		37,037.25	Due From Current Fund
Credit		Debit	Title of Account

### TRIAL BALANCE - TRUST FUNDS POST CLOSING

(Assessment Section Must be Separately Stated)
AS AT DECEMBER 31, 2015

Animal Courtol Trust Fund:   Credit			
141,464.47   141	Title of Account	Debit	Credit
141,464.47   14   144,464.47   14   14   14   14   14   14   14			
State of New Jersey   4,763.16	Animal Control Trust Fund:		
State of New Jersey	Cash	4,763.16	
A,763.16   A,763.16	Due to State of New Jersey		16.20
### ##################################	Reserve for Animal Control Trust Fund Expenditures	CONTRACTOR OF THE CONTRACTOR O	4,746.96
Current Fund    1 Deductions Payable		4,763.16	4,763.16
830.57			
Current Fund   830.57	Payroll Fund:		
Current Fund	Cash	830.57	
Deductions Payable	Due to Current Fund		537.00
830.57  141,464.47  141,464.47  141  141  141  141  141	Payroll Deductions Payable	. And Andrews	293.57
141,464.47   140   140   141,464.47   140   140   141,464.47   141   140   141   1		830.57	830.57
re for NJUCC 141,464.47 140 140 140 140 140 140 140 140 140 140			
ve for NJUCC 141,464.47 140 us Reserves 141,464.47 140 141,464.47 141	Trust Other Fund:		
141,464.47 141 141,464.47 141	Cash	141,464.47	
141,464.47	Reserve for NJUCC		820.61
	Various Reserves	No. of the control of	140,643.86
		141,464.47	141,464.47
	THE PROPERTY OF A SECOND SECON		
	ADDRESS OF THE PROPERTY OF THE		
			-

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

\mount in excess of the amount expended: 3 - (1 +2) =\$\$	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 lefender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).	Municipal Public Defender Trust Cash Balance December 31, 2015:	Municipal Public Defender Expended Prior Year 2014:
---	---	---	---

Signature: Date: Certificate #: Chief Financial Officer: Jeannine Jones N-0735 2/19/16

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

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

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

\$ 141,464.47

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

	Audit				· · · · · · · · · · · · · · · · · · ·	RECI	EIPTS	<del>"-</del>		<del></del>						
Title of Liability to which Cash and Investments are Pledged	Balance Dec. 31, 20	14	Assessmer and Lien		Curren Budget	t							Disbursem	ents	Balance Dec. 31, 2	
Assessment Serial Bond Issues:	xxxxx	xx	xxxxx	XX	xxxxx	XX	XXXXX	xx	xxxxx	XX	XXXXX	xx	XXXXX	xx	xxxxx	xx
Assessment Bond Anticipation Note Issues:	3777777															-
Assessment Bond Anticipation Note issues:	XXXXX	XX	XXXXX	XX	xxxxx	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX	XXXXX	XX
			<del></del>													

## TRIAL BALANCE - GENERAL CAPITAL FUND POST CLOSING

AS AT DECEMBER 31, 2015

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

# CASH RECONCILIATION DECEMBER 31, 2015

2,112,2/3.93	1,171,702.00			* - Include Deposits In Transit
		7 877 947 43	481.595.85	Total
-				
	-			
	-			
				Andrew Control of the
830.57	31,383.30	25,939.44	6,274.43	Payroll
70,399.08	4,400.00	65,399.08	9,400.00	Sewer - Capital
177,270.15	17,670.85	77,466.98	117,474.02	Sewer - Operating
142,122.84	4,400.00	132,122.84	14,400.00	Water - Capital
90,921.08	135,394.81	195,116.71	31,199.18	Water - Operating
262,677.40		99,211.25	163,466.15	Capital - General
141,464.47	30,690.99	164,000.16	8,155.30	Trust - Other
4,763.16		4,763.16		Trust - Animal Control
1,222,127.20	968,022.38	2,058,922.81	131,226.77	Current
Cash Book Balance	Less Checks Outstanding	sh On Deposit	Cash *On Hand	

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with 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 here of the passbooks at December 31, 2015.

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

this certification.

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

	Signature:	!
100		
*		
	Title: RMA #431	100HP III Of the man and the second s

<sup>\*\* -</sup> Include Deposits in Transit \*\* - Be sure to include a Public Assistance reconciliation and trial balance if the municipality maintains such a bank account

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

4,044,744.43	ATTENDED TO THE STATE OF THE ST
2 832 642 42	Grand Total
65,399.08	PNC #8043484005
	Sewer Utility Capital Fund
77,466.98	PNC #8043484021
	Sewer Utility Operating Fund
132,122.84	PNC #8043484013
	Water Utility Capital Fund
195,116.71	PNC#8043483993
	Water Utility Operating Fund
99,211.25	PNC #8043483985
	General Capital Fund
25,939.44	PNC #8043483969
	Payroll Fund
164,000.16	
2,679.06	PNC #8043483758
40,600.20	PNC #8043483731
9,090.17	PNC #8043483715
820.61	PNC #8043483723
442.65	PNC #8043483336
110,367.47	PNC #8043483328
-	Trust Other Fund
-	PNC #8033455358
4,763.16	PNC #8043483301
	Animal Control Trust Fund
2,058,922.81	
777,822.05	PNC #8043483555
1,281,100.76	PNC #8043483977
	Current Fund:

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.

### Sheet 10

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

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

### Sheet I

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

		Balance				Paid or	Charged		Balance
	D	ecember 31,			_	Cash	Reserve for	$\Gamma$	ecember 31,
<u>Grant</u>	_	2014		<u>Budget</u>		<u>Disbursed</u>	<b>Encumbrances</b>		2015
Local:									
Sam's Club Foundation	\$	1,000.00	_		_		·,	\$_	1,000.00
State:									
Municipal Alcohol Education and Rehabilitation									
Program:									
2004	\$	74.03			\$	74.03			
2005	•	873.79			4	740,72		\$	133.07
2006		283.72				7.10.72		Ψ	283.72
2007		169.34							169.34
2009		92.82							92.82
2010		301.64							301.64
2011		269.67							269.67
2013		377.74							377.74
2014		791.62							791.62
2015		771,02	\$	236.32					236.32
Clean Communities Program:			Ψ	250.52					230.32
2005		2,078.75				2,078.75			
2014		4,158.07				·			
2015		T,130.0/		4 000 00		4,158.07			2 400 60
4V1J				4,000.00		597.38			3,402.62

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

		Balance				Paid o	r Cha	rged		Balance
		December 31,			_	Cash		Reserve for	Ι	ecember 31,
<u>Grant</u>		2014		<u>Budget</u>		<u>Disbursed</u>	Ī	Encumbrances		2015
State: (Continued)										
Body Armor Replacement Fund:										
2006	\$	238.00			\$	238.00				
2007		500.00			•	500.00				
2008		500.00				500.00				
2009		348.58				348.58				
2015			\$	753.05		753.05				
Police Car Camera Grant		4,100.00	*	,55,40		,55.05			\$	4,100.00
Forest Services Volunteer Fire Assistance:		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							Ψ	4,100.00
2012		890.66				890.66				
2014		1,388.66				1,388.66				
2015		1,500.00		6,042.00		591.60				5,450.40
Community Wildfire Protection Plan				5,000.00		331.00				5,000.00
Recycling Tonnage Grant:				2,000.00						3,000.00
2009		870.11				870.11				
2012		4,581.84				2,608.89	\$	120.24		1,852.71
2013		2,479.41				2,000.07	Ψ	120.24		
2014		2,418.15								2,479.41
2015		2,410.13		2,209.25						2,418.15
Stormwater Management:				2,209.23						2,209.25
2008		4,122.00				3,822.00				300.00
		1,122.00	-		_	3,022.00	_		<del></del>	300.00
		31,908.60	\$_	18,240.62	\$_	20,160.50	\$_	120.24	\$	29,868.48
Detail:	•									
Grant - As Adopte	ed		\$	7,198.62						
Grant - Added by		40A:4-87	_	11,042.00						
			\$_	18,240.62						

### Sheet 1

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

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

	Debit		Credit	
Balance January 1, 2015	XXXXXXXX	XX	XXXXXXX	XX
#	85001-00 XXXXXXXX XX	X		
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85002-00	85002-00 XXXXXXXX	XX	945,000.00	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXX	XX	·	
Levy Calendar Year 2015	XXXXXXXX XX	XX		
Paid			XXXXXXXX	XX
Balance December 31, 2015	XXXXXXXXX XX	XX	XXXXXXXX	XX
School Tax Payable # 85003-00			XXXXXXXX	XX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85004-00	945,000.00	: =======	XXXXXXXXX XX	X
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to  Board of Education for use of local schools	945,000.00		945,000.00	
Board of Education for use of local schools				

## MUNICIPAL OPEN SPACE TAX

	Debit		Credit	
Balance January 1, 2015 85045-00	85045-00 XXXXXXXXX XX	XX		
2015 Levy 85105-00	85105-00 XXXXXXXXX XX	XX		
Interest Earned	XXXXXXXXX XX	X		
Expenditures			XX XXXXXXXX	XX
Balance December 31, 2015 85046-00			XX XXXXXXX	X

<sup>#</sup> Must include unpaid requisitions

## REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

MOATOATTA TOTTOTT TOTT TOTT TOTT TOTTOTT TOTTOTT TOTTOT	marct mayoryea)			
	Debit		Credit	
Balance January 1, 2015	XX XXXXXXX		XX XXXXXXX	XX
School Tax Payable # 85031-00	85031-00 XXXXXXXXX XX	X_	2,070,947.98	
School Tax Deferred				
(Not in excess of 50% of Levy - 2014 - 2015) 85032-00 XXXXXXXXX XX	XXXXXXXX	X		
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXX	XX		
Levy Calendar Year 2015	XXXXXXXXX XX	XX	3,055,453.00	
Paid	4,545,676.50		XXXXXXXXX XX	X
Balance December 31, 2015	XXXXXXXX XX	X	XX XXXXXXX	X
School Tax Payable # 85033-00	580,724.48		XX XXXXXXX	X
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85034-00			XXXXXXXX XX	X
# Must include unpaid requisitions	5,126,400.98		5,126,400.98	
ſ				

## REGIONAL HIGH SCHOOL TAX

# Must include unpaid requisitions	(Not in excess of 50% of Levy - 2015 - 2016) 85044-00	#	Balance December 31, 2015	Paid	Levy Calendar Year 2015	Levy School Year July 1, 2015 - June 30, 2016	School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85042-00 XXXXXXXXX XX	#	Balance January 1, 2015	
 	35044-00	85043-00					35042-00	35041-00		
			XXXXXXXXX XX		XXXXXXXXX XX	XXXXXXXXX XX	XXXXXXXX	85041-00 XXXXXXXXX XX	XX XXXXXXX	Debit
			XX		XX	XX	X	XX	XX	
	XX XXXXXXXX	XX XXXXXXX	XX XXXXXXX	XX XXXXXXX		·			XX XXXXXXX	Credit
	XX	X	X	XX					XX	

## COUNTY TAXES PAYABLE

	Due County for Added and Omitted Taxes	County Taxes	Balance December 31, 2015	Paid	Due County for Added and Omitted Taxes 80003-05	County Open Space Preservation	County Health	County Library 80003-04	General County 80003-03	2015 Levy:	Due County for Added and Omitted Taxes 80003-02	County Taxes 80003-01	Balance January 1, 2015	
801,835.30			XXXXXXXX	801,835.30	XXXXXXXXX XX	XXXXXXXXX XX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XX XXXXXXX	XXXXXXXX	XXXXXXXX	Debit
			XX		X	X	XX	X	X	X	XX	X	XX	
801,835.30	XXXXXXXX	XXXXXXXX	XXXXXXXX	XX XXXXXXX	146.81	60,481.98			741,206.51	XXXXXXXX			XXXXXXX	Credit
	XX	X	X	X						×			X	

## SPECIAL DISTRICT TAXES

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

Footnote: Please state the number of districts in each instance

### STATE LIBRARY AID

# RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		-	
	Debit		Credit
Balance January 1, 2015 80004-01	XXXXXXX	X	
State Library Aid Received in 2015 80004-02	XX XXXXXXX	×	
Expended 80004-09			XX XXXXXXX
Balance December 31, 2015 80004-10			- -
RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WI	Y LIBRARY		TH STATE AID
Balance January 1, 2015 80004-03	XX XXXXXXXX	X	Additional and the second seco
State Library Aid Received in 2015 80004-04	XXXXXXXXX XX	X	
Expended 80004-11			XX XXXXXXXX
Balance December 31, 2015 80004-12			
	· ·		

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

Balance December 31, 2015	Expended 80	State Library Aid Received in 2015	Balance January 1, 2015
80004-14	80004-13	004-06	004-05
		 80004-06 XXXXXXXX XX	80004-05 XXXXXXXX XX
		X	X
	XXXXXXXXX XX		
	X		

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

# STATEMENT OF GENERAL BUDGET REVENUES 2015

	Total Amount to be Raised by Taxation 80107-	(c) Minimum Library Tax 80121-	(b) Addition to Local District School Tax 80106-	(a) Local Tax for Municipal Purposes 80105-	Amount to be Raised by Taxation:	Receipts from Delinquent Taxes 80104-	Total Miscellaneous Revenue Anticipated 80103-		Added by N.J.S. 40A:4-87: (List on 17a)	Adopted Budget	Miscellaneous Revenue Anticipated:	Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	Surplus Anticipated 80101-	Source
	07-	21-	06-	05-		04-	03-					02-	-10	
2,063,880.98	1,270,845.36			1,166,845.36	XXXXXXXXX	104,000.00	689,035.62	11,042.00	XXXXXXXX	443,993.62	XXXXXXXXX		234,000.00	Budget -01
					X				X		X			
2,074,172.11	1,304,338.61	XXXXXXXX	XXXXXXXX	XXXXXXX	XXXXXXXX	105,034.17	664,799.33	11,042.00	XXXXXXXX	419,757.33	XXXXXXXX		234,000.00	Realized -02
		X	×	X	×				X	-	X			
10,291.13	33,493.25	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	1,034.17	(24,236.29)		XXXXXXXXXX	(24,236.29)	XXXXXXXXX			Excess or Deficit* -03
		×	XX	×	X				X		X			

# ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	<u>.</u>	Credit	ſ
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	X	5,005,682.34	
Amount to be Raised by Taxation	XXXXXXXX	X	XXXXXXXXXX	X
Local District School Tax 80109-00				XX
Regional School Tax 80119-00	3,055,453.00		XXXXXXXXX	X
Regional High School Tax			XXXXXXXXX	X
County Taxes 80111-00	801,688.49			X
Due County for Added and Omitted Taxes 80112-00	137.60		XXXXXXXXXX	X
Special District Taxes 80113-00				×
Municipal Open Space Tax 80120-00			XXXXXXXXX	×
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	X	155,935.36	
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	X		
Balance for Support of Municipal Budget (or) 80116-00			XXXXXXXXX	XX
*Excess Non-Budget Revenue (see footnote) 80117-00	1,304,338.61		XXXXXXXXXXX	XX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	XX		
*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	5,161,617.70		5,161,617.70	
column of the statement at the top of this sheet. In such instances, any excess or deficit in the above				

# STATEMENT OF GENERAL BUDGET REVENUES 2015

(Continued)

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

	-	11,042.00	11,042.00	Total (Sheet 17)
	·			
				A PARTY NAMED IN COLUMN TO THE PARTY NAMED IN
			Laur	
				MANAGEMENT CONTRACTOR OF THE PROPERTY OF THE P
			- Walkerson	
				The state of the s
				THE PROPERTY OF THE PROPERTY O
				THE PROPERTY OF THE PROPERTY O
				TO ANY TO THE TAX TO T
				The state of the s
			777	THE PROPERTY OF THE PROPERTY O
				PAPER TO THE PAPER
				THE PROPERTY OF THE PROPERTY O
				The state of the s
		5,000.00	5,000.00	Community Forestry
		6,042.00	6,042.00	Forest Service Volunteer Fire Assistance
Excess or Deficit		Realized	Budget	Source
		1	1	

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 Sinature:

# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

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

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)

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

## RESULTS OF 2015 OPERATION

### CURRENT FUND

×	1,122,640.68		152,858.18 1,122,640.68	80013-14	Sulpius Balance - 10 Surpius (Sneet 21)
1	AAAAAAAA	,	142 848 10	80013-14	Surplus Balance - To Surplus (Sheet 21)
		X	XXXXXXX	80013-13	Deficit Balance - To Trial Balance (Sheet 3)
X	XXXXXXXX				
X	XXXXXXXX				
X	XXXXXXXX				
X	XXXXXXXX		9.21	es	Prior Year Due County for Added and Omitted Taxes
×	XXXXXXXX		537.00	80013-12	Interfund Advances Originating in 2015
X	XXXXXXXX			80013-11	Required Collection of Current Taxes
X	XXXXXXXX				
×	XXXXXXXX			80013-10	Delinquent Tax Collections
X	XXXXXXXX		24,236.29	80013-09	Miscellaneous Revenues Anticipated
X	XXXXXXXX	X	XXXXXXXX		Deficit in Anticipated Revenues:
†	945,000.00	X	XXXXXXXX	80013-08	Balance December 31, 2015
X	XXXXXXXX		945,000.00	80013-07	Balance January 1, 2015
×	XXXXXXXX	×	XXXXXXXXX	Sheets 13 & 14)	Deferred School Tax Revenue: (See School Taxes, Sheets 13
<u> </u>		X	XXXXXXXX		
<del>                                     </del>		XX	XXXXXXXX		
<u> </u>		X	XXXXXXXXX		
<del>                                     </del>	18,397.33	X	XXXXXXXX		Cancellation of Prior Year Accounts Payable
<del>                                     </del>	500.00	X	XXXXXXXX	80013-06	Prior Years Interfunds Returned in 2015
	79,518.40	X	XXXXXXXX	rves 80013-05	Unexpended Balances of 2014 Appropriation Reserves
<del> </del>		X	XXXXXXXXX		Sale of Municipal Assets
<del> </del>		X	XXXXXXXX	81120-	Payments in Lieu of Taxes on Real Property
<del>                                     </del>		XX	XXXXXXXX		Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)
	42,564.20	XX	XXXXXXXX	81113-	Miscellaneous Revenue Not Anticipated
<del>                                     </del>	2,133.33	X	XXXXXXXX	ons 80013-04	Unexpended Balances of 2015 Budget Appropriations
	33,493.25	XX	XXXXXXXX	80013-03	Required Collection of Current Taxes
┼──		X	XXXXXXXX	T. Add data	
	1,034.17	XX	XXXXXXXX	80013-02	Delinquent Tax Collections
				80013-01	Miscellaneous Revenues anticipated
X	XXXXXXXX	XX	XXXXXXXX		Excess of anticipated Revenues:
	Credit		Debit		
			11		

## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
	Address of the second s
Licenses;	
Other - Clerk	314.00
Other Fees and Permits - Clerk	3,050.00
Additional Construction Code - UCC	4,050.00
Planning Board Fees	430.00
MRNA	1,659.76
DMV Inspection Fees	2,800.00
Admin Fee	2,078.00
Premium on Capital	2,871.00
Copies	308.63
Recycling	1,835.97
Police Receipts	39.20
Clerk - Miscellaneous	3,406.00
Return Check Fees	25.00
State LEA	1,045.20
Fire Prevention Inspection Fee	5,347.00
Smoke Detector Test Fees	200.00
Landlord Registration Fees	12,600.00
SC & Vet Admin Fee	380.00
Prior Year Expenditures	108.98
Interest	15.46
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 42,564.20

### SURPLUS - CURRENT FUND **YEAR 2015**

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

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

332,187.72	80014-15	* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
32,500.00	80014-14	Total Other Assets
		Cash Deficit # 80014-13
	32,000.00	Deferred Charges # 80014-12
	500.00	(1) Due from State of N.J. Senior Citizens and Veterans Deduction 80014-16
		Other Assets Pledged to Surplus: *
	80014-10	Deficit in Cash Surplus
299,687.72	80014-09	Cash Surplus
922,439.48	80014-08	Deduct Cash Liabilities Marked with "C" on Trial Balance
1,222,127.20		Sub Total
	80014-07	Investments
1,222,127.20	80014-06	Cash

# 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.

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

14. Calculation of Current Taxes Realized in Cash:	ote:If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here	13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is 97.56% 82112-00	12. Amount Outstanding December 31, 2015	11. Total Credits	Total to Line 14	State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	Homestead Benefit Credit	In 2015 *	10. Collected in Cash: In 2014	9. Discount Allowed	8. Remitted, Abated or Canceled	7. Transferred to Foreclosed Property	6 Transferred to Tax Title Liens	5a. Subtotal 2015 Levy \$ 5b. Reductions due to tax appeals ** 5c. Total 2015 Tax Levy	<ol> <li>Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.</li> </ol>	<ol> <li>Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.</li> </ol>	2. Amount of Levy Special District Taxes	OF (Abstract of Ratables)	1. Amount of Levy as per Duplicate (Analysis) #
	Fax Levy Sale check here & complete sheet 22a		83120-00 \$ 123,828.98	\$ 5,006,856.72	82111-00 \$ 5,005,682.34	82123-00 \$ 19,500.00	82124-00 \$	82122-00 \$ 4,955,292.52	82121-00 \$ 30,889.82	82110-00 \$	82109-00 \$ 1,174.38	82108-00 \$	82107-00 \$	5,130,685.70 82106-00 \$ 5,130,685.70	82104-00 \$ 3,238.87	82103-00 \$	82102-00 \$	82113-00 \$	82101-00 \$ 5,127,446.83

Total of Line 10  \$ 5,005,682.34  Less: Reserve for Tax Appeals Pending  State Division of Tax Appeals  \$ 5,005,682.34
--

Note A: In showing the above percentage the following should be noted:

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

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

<sup>\*</sup> Include overpayments applied as part of 2013 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.

|--|

Line 5c (sheet 22) Total 2015 Tax Levy\$  Percentage of Collection Excluding Accelerated Tax Sale Proceeds
LESS: Proceeds from Tax Levy Sale (excluding premium)
Total of Line 10 Collected in Cash (sheet 22)\$
(2) Utilizing Tax Levy Sale

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

6.  7. Sr. Citizens Deductions Disallowed By Tax Collector  8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes  9. Received in Cash from State  10. Cancelled to Operations  11.  12. Balance December 31, 2015  Due From State of New Jersey  Due To State of New Jersey  19,750.00	<ol> <li>Balance January 1, 2015</li> <li>Due From State of New Jersey</li> <li>Due To State of New Jersey</li> <li>Sr. Citizens Deductions Per Tax Billings</li> <li>Veterans Deductions Per Tax Billings</li> <li>Sr. Citizens Deductions Allowed By Tax Collector</li> </ol>	Debit  XXXXXXXXX  XXXXXXXXXX  4,000.00  15,250.00  500.00	<del></del>
Sr. Citizens Deductions Allowed By Tax Collector  Sr. Citizens Deductions Disallowed By Tax Collector  Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes  Received in Cash from State  Cancelled to Operations  Balance December 31, 2015  Due From State of New Jersey  XXX  Due To State of New Jersey  XXX		4,000.00	- 1
Sr. Citizens Deductions Disallowed By Tax Collector XXX Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes XXX Received in Cash from State XXX Cancelled to Operations  Balance December 31, 2015 XXX  Due From State of New Jersey XXX  Due To State of New Jersey XXX		500.00	
Sr. Citizens Deductions Disallowed By Tax Collector XXX  Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes XXX  Received in Cash from State XXX  Cancelled to Operations  Balance December 31, 2015 XXX  Due From State of New Jersey XXX  Due To State of New Jersey XXX		in.	
Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes XXX  Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes XXX  Received in Cash from State XXX  Cancelled to Operations XXX  Balance December 31, 2015 XXX  Due From State of New Jersey XXX  Due To State of New Jersey XXX	6.		
Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes XXX  Received in Cash from State XXX  Cancelled to Operations XXX  Balance December 31, 2015 XXX  Due From State of New Jersey XXX  Due To State of New Jersey XXX		XXXXXXXX	<u> </u>
Received in Cash from State  Cancelled to Operations  Balance December 31, 2015  Due From State of New Jersey  Due To State of New Jersey  XXX		XXXXXXXX	
Cancelled to Operations  Balance December 31, 2015  Due From State of New Jersey  XXX  Due To State of New Jersey	1	XXXXXXXX	
Balance December 31, 2015  Due From State of New Jersey  XXX  Due To State of New Jersey	10. Cancelled to Operations		
Balance December 31, 2015  Due From State of New Jersey  Due To State of New Jersey  XXX			-
sey XXX		XXXXXXXX	XX
	Due From State of New Jersey	XXXXXXXX	
19,750.00	Due To State of New Jersey		
		19,750.00	11

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

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

# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

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

			ı	
	Debit		Credit	
Balance January 1, 2015	XXXXXXXX	X		
Taxes Pending Appeals	XXXXXXXXX XX	X	XX XXXXXXX	XX
Interest Earned on Taxes Pending Appeals	xxxxxxxx xx	XX	XXXXXXXX	XX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	XX		
Interest Earned on Taxes Pending State Appeals	XXXXXXXXX XX	XX		
Cash Paid to Appelants (Including 5% Interest from Date of Payment)			XXXXXXXX	XX
Closed to Results of Operations  (Portion of Appeal won by Minicipality, including Internal)				***
)			AND	\$
Balance December 31, 2015			XXXXXXX	XX
Taxes Pending Appeals*	XXXXXXXX	X	XXXXXXXX	XX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XX	XXXXXXXXX XX	X
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2015				

License #	
Date	Signature of Tax Collector

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

			80024-07	tion in Municipal Budge	Amount to be Raised by Taxation in Municipal Budget 80024-07
and 12.	ali			zipated Revenues	Less: Item 9 - Total Anticipated Revenues
may never exceed the total of Items 1	<b>\$</b> 8				Sub-Total
anticipated revenues (Item 9)	8 8		Taxes	Reserve for Uncollected	Item 12 - Appropriation: Reserve for Uncollected Taxes
Note: The amount of	1 Z			Municipal Budget" propriations	Computation of "Tax in Local Municipal I Item 1 - Total General Appropriations
			t 80024-06	tem 8 (M) (Item 11, Less Item 10)	12. Appropriation: Reserve for Uncollected Taxes (B Statement, Item 8 (M) (Item 11, Less Item 10)
					Total Amount (
				24	Tax in Local Municipal Budget
	-				
				e 7 Above)	Municipal Open Space Tax (Amount Shown on Line 7 Above)
given to calendar year calculation.	endar yez	given to cal		e 6 Above)	Special District Tax (Amount Shown on Line
of Education on January 15, 2016 (Chap. 136, P.L. 1978). Consideration must be	n on Janu 778). Cor	of Educatio 136, P.L. 19		e 5 Above)	County Tax (Amount Shown on Line 5 Above)
proposed budget submitted by the Local Board of Education to the Commissioner	ıdget sub lucation t	proposed bu Board of Ed	Andrew Market and Andrew Marke	e 4 Above)	Regional High School Tax (Amount Shown on Line 4 Above)
May not be stated in an amount less than	tated in a	** May not be s		x e 3 Above)	Regional School District Tax (Amount Shown on Line 3 Above)
Must not be stated in an amount less than "actual" Tax of year 2015.	stated in a	<ul> <li>Must not be stated in an an "actual" Tax of year 2015.</li> </ul>		e 2 Above)	Analysis of Item 11:  Local District School Tax  (Amount Shown on Line 2
	_		80024-05		shown by Item 13, Sheet 22)
				Taxation (Percenta	Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage
			[820034-04]	Ind Other Laxes %	11. Amount of item 10 Divided by
	-		80024 03	es to Support	10. Cash Required from 2016 Taxes to Support
			80024-02	ues from 2016 in	
			80024-01	& Other Taxes	8. Total General Appropriations & Other Taxes
xxxxxxxx xx	<u> </u>  X		80028-	Estimate*	
	<u>                                     </u>		80027-	Actual	7. Municipal Open Space Tax
XXXXXXXXX XX	  X		80023-	Estimate*	
			80022-	Actual	6. Special District Taxes
XXXXXXXXX XX	  X		80021-	Estimate*	The control of the co
			80020-	Actual	5. County Tax
XXXXXXXXX XX	R		80019-	Estimate*	School Budget
			80018-	Actual	4. Regional High School Tax -
XXXXXXXXX XX	×		80026-	Estimate*	
			80025-	Actual	3. Regional School District Tax -
XXXXXXXXX	X		80017-	Estimate**	
			80016-	Actual	2. Local District School Tax -
XXXXXXXX XX	<u>x</u>		get Statement 80015-	for 2016 Municipal Bud rve for Uncollected Tax	<ol> <li>Total General Appropriations for 2016 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Tax 80015</li> </ol>
YEAR 2015		YEAR 2016			1

# ACCELERATED TAX SALE - CHAPTER 99

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

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

A	Reserve for Uncollected Taxes (sheet 25, Item 12)	<b>↔</b>
ä	Reserve for Uncollected Taxes Exclusion Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of Collection (Item 16)	
C.	TIMES: % of increase of Amount to be  Raised by Taxes over Prior Year  (2016 Estimated Total Levy, 2015 Total Levy)/2015 Total Levy, 2015	
D.	Reserve for Uncollected Taxes Exclusion Amount  [(B x C) + B]	<b>⇔</b>
म्	Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)	₩
20:	2016 Reserve for Uncollected Taxes Appropriation Calculation (Actual)	
1.	Subtotal General Appropriations (item8(L) budget sheet 29)	<del>\$</del>
2.	Taxes not Included in the budget (AFS 25, items 2 thru 7)	<b>↔</b>
	Total	<b>⇔</b>
က	Less: Anticipated Revenues (item 5, budget sheet 11)	<b>₩</b>
4.	Cash Required	\$
'n	Total Required at% (items 4+6)	\$
7	Reserve for I'ncollected Tayes (item E ahove)	<b>∞</b>

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

15. Totals	B. Tax Title Liens 83122-00	A. Taxes · 83121-00 123,828.98	14. Balance December 31, 2015	13. 2015 Taxes 83123-00	12. 2015 Taxes Transferred to Liens 83119-00	11. Interest and Costs - 2015 Tax Sale 83118-00	B. Tax Title Liens 83117-00	A. Taxes 83116-00 105,034.17	10. Collected:	9. Balance Brought Down	8. Totals	7. Balance Before Cash Payments	B. Tax Title Liens - Transfers from Taxes 83107-00	A. Taxes - Transfers to Tax Title Liens 83104-00	İ	5. Added Tax Title Liens 83111-00	4. Added Taxes 83110-00	B. Tax Title Liens 83109-00	A. Taxes 83108-00	3. Transferred to Foreclosed Tax Title Liens:	B. Tax Title Liens 83106-00	A. Taxes 83105-00	2. Canceled:	B. Tax Title Liens 83103-00	A. Taxes 83102-00 104,976.74	1. Balance January 1, 2015	
228,863.15	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	123,828.98	Ō	Ō	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	105,034.17	105,034.17	XXXXXXXXX	0 (1)	XXXXXXXX	XXXXXXXXX		57.43	XXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX	xxxxxxxxx vx	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	104,976.74	Debit
228,863.15	XX XXXXXXXX XX	XX XXXXXXXX XX	XX 123,828.98	XXXXXXXXX XX	XXXXXXXXX XX	XXXXXXXXX XX	XX XXXXXXXX XX	XX XXXXXXXX XX	XX 105,034.17	XXXXXXXXX XX	105,034.17	XX 105,034.17	XXXXXXXXX XX	XX (1)	XX XXXXXXXX XX	XXXXXXXXXX XX	XXXXXXXXX XX	XX	XX	XX XXXXXXXX XX	XX	×	XX XXXXXXXX XX	XX XXXXXXXX XX	XX XXXXXXXX XX	XXXXXXXXX XX	Credit

	5
(Item No. 10 divided by Item No. 9) is	Percentage of Cash Collections to Adjusted Amount Outstanding
100.00%	isted Amount Outstanding

17 Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2016.

\$ 123,828.98 and represents the 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)

	14. I	13.	12.	11.	10.	9.	 	7.	6.	5B.	5A.	4.	ယ	2. 1	1. ]		
	14. Balance December 31, 2015	Gain on Sales	Loss on Sales	Mortgage	Contract	Cash *	Sales	Adjustment to Assessed Valuation	Adjustment to Assessed Valuation		event entre de la companya de la com	Taxes Receivable	Tax Title Liens	Foreclosed or Deeded in 2015	Balance January 1, 2015		
	84114-00	84113-00	84112-00	84111-00	84110-00	84109-00		84107-00	84106-00	84105-00	84102-00	84104-00	84103-00		84101-00		
8,800.00	XXXXXXXX		XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX		XXXXXXXX				XXXXXXXX	8,800.00	Debit	
	X		X.	X	X	XX	XX	X		XX				X			
8,800.00	8,800.00	XXXXXXXX					XXXXXXXX		XXXXXXXXX		XXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXX	XXXXXXXX	Credit	
		X					×		X		X	×	X	XX	×		

### CONTRACT SALES

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	X X X	XXXXXXXXX	10. 2013 Sales from Foreclosed Property 84117-00 17. Collected * 84117-00 18. 84118-00 19. Balance December 31, 2015 84119-00	17. Collected *  18.  19. Balance December 31, 2015
		Debit		15. Balance January 1, 2015

### MORTGAGE SALES

	Debit		Credit	
20. Balance January 1, 2015 84120-00		·	XXXXXXXX	X
21. 2015 Sales from Foreclosed Property 84121-00			XXXXXXX	X
22. Collected * 84122-00	XXXXXXXX	XX		
23. 84123-00	XXXXXXXX	X		
24. Balance December 31, 2015 84124-00	XXXXXXXX	XX		
Analysis of Sale of Property: \$ 0				
* Total Cash Collected in 2015 (84125-00)				

To Results of Operation (Sheet 19)

Realized in 2015 Budget

## DEFERRED CHARGES

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS MANDATORY CHARGES ONLY -

(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.)

											) (	10	9	œ	7.	6.	ċ	4.	$\dot{m}$	5	:	
4.	33.	2	<u>In Favor of</u> 1.	JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SA	5.	4	3.	2.	1.	<u>Date</u>	*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			A CONTRACTOR OF THE CONTRACTOR	And a second property of the second property			AND AND THE PROPERTY OF		Emergency Authorizations - Schools	Emergency Authorization - Municipal*	Caused By
Ī.			20	(EREI	1	1.	1	I	l		funded of the fu	€4	<del>∽</del>	<i>&amp;</i> •	<del>⊗</del>	<del>∽</del> 	<del>∽</del> 	\$	<del>&amp;</del>	<b>⇔</b>	<b>&amp;</b> >	H
			On Account of	) AGAINST N					adiable of the state of the sta		or refunded as lis ATIONS UND DED UNDER	€	<b>\$</b>	€	€	₩	\$	\$	₩	₩	₩	Amount Dec. 31, 2014 per Audit Report
			Date Entered	MUNICIPALI		PANAL			ALABAMAN TOTAL TOT	Purpose	ted below. ER N.J.S. 40A:2-	93										Amount in 2015 <u>Budget</u>
   	   ←> 	69 	↔	TY A								€	\ <b>∀</b> >	'   	1 €9 	   	• 	¦ 	<del> </del>	 	 	
		-	Amount	ND NOT S.							WHICH H				darite "Gradaterne etc.						25,000.00	Amount Resulting from 2015
ŀ	· · 	i	₽	$\Xi$	\$		₩	<b>⇔</b>	<b>⇔</b>			€9	\$	<del>⇔</del>	69	\$	& 	<del>⇔</del>	\$	€9	€	. ··· <b>!</b> ⊢
;			Appropriated for in Budget of Year 2016	TISFIED						Amount	BEEN		Management of the contract of								25,000.00	Balance as at Dec. 31, 2015

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.

	Purpose	Amount Authorize	Not Less That 1/5 of Amou	nt	Balance			CED IN		The second secon	Balance	
			Authorized	*	Dec. 31, 201	14	By 2015 Budget	b	Canceled y Resolutio	n	Dec. 31, 201	5
											_	
8/8/11	Revaluation of Real Property	25,000.00	5,000.00		10,000.00		5,000.00				5,000.00	
8/28/11	Revaluation of Real Property	10,000.00	2,000.00		4,000.00		2,000.00				2,000.00	
												<u>-</u>
10000												
			·									
•												
	Tota	als 35,000.00	7,000.00		14,000.00		7,000.00		-		7,000.00	

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4,53 et seq. and

are recorded on this page

Chief/Financial Officer

<sup>\*</sup> 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 FLOOD N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorize		Not Less Th	ınt	Balance			UCE	D IN 2015	Balance	
			T	Authorized	*	Dec. 31, 201	4	By 2015 Budget		Canceled by Resolution	Dec. 31, 20	15
						-						
											<del></del>	
						·						
		Totals					-					
	<u> </u>		<del></del>					80027-00		80028-00	 	

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

Chief Financial Officer

<sup>\*</sup> Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2015" must be entered here and then raised in the 2016 budget.

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

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

			80033-15		80033-14	1347	
-				***		Total	
		-					in the state of th
							The state of the s
							- PARAMANAN - PRANCES
							Average of the second s
							THE PROPERTY OF THE PROPERTY O
							· ·
Interest Rate	Date of Issue	<u> </u>	Amount Issued	y	2016 Maturity		Purpose
			2015	NO.	LIST OF BONDS ISSUED DURING 2015	F BONDS	LIST C
		\$	80033-13		(s)	ervice" (*Iten	Total "Interest on Bonds - Debt Service" (*Items)
				€	80033-12	A CONTRACTOR OF THE PARTY OF TH	2016 Interest on Bonds *
		8	80033-11			nt Bonds	2016 Bond Maturities - Assessment Bonds
		X	XXXXXXXX			80033-10	Outstanding December 31, 2015
							and the second s
		X	XXXXXXXXX			80033-09	Paid
			-	X		80033-08	Issued
				X	XXXXXXXX	80033-07	Outstanding January 1, 2015
				DS	ASSESSMENT SERIAL BONDS	SSMENT S	ASSE
		€	80033-05	e l	90-22-06	Capital Bonds	2016 Bond Maturities - General Capital Bonds 2016 Interest on Bonds *
		X	XXXXXXXX			80033-04	Outstanding December 31, 2015
						1.1.1.1	· ·
							The state of the s
		X	XXXXXXXX			80033-03	Paid
				XX	XXXXXXXX	80033-02	Issued
				XX	XXXXXXXX	80033-01	Outstanding January 1, 2015
2015 Debt Service	2015 Ser		Credit		Debit		

## SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR LOANS (COUNTY) (MUNICIPAL)\_\_\_LOAN

			80033-15		80033-14		
						Total	
							The state of the s
	-						The state of the s
							- The state of the
							PROGRAMMENT OF THE PROGRAMMENT O
Interest Rate	Date of Issue	Ed.	Amount Issued	ţy	2016 Maturity		Purpose
			3 2015	N N	ISSUED DUI	LIST OF LOANS ISSUED DURING 2015	LIS
		<del>€</del>	80033-13		Loan		Total 2016 Debt Service for
		€>	80033-12	1	THE PARTY OF THE P	Attiture recent conservations and the second	2016 Interest on Loans
		€	80033-11				2016 Loan Maturities
			13				
		×	XXXXXXXX			80033-10	Outstanding December 31, 2015
				_			Tributa pir reprojugarings albin anti-sas
						-	
		X	XXXXXXXX			80033-09	Paid
				XX	XXXXXXXX	80033-08	Issued
				X	XXXXXXXX	80033-07	Outstanding January 1, 2015
					LOAN		
		<u>↔</u>	80033-13		Loan		Total 2016 Debt Service for
		€9	80033-06				2016 Interest on Loans
		€9	80033-05			The state of the s	2016 Loan Maturities
	·	X	XXXXXXXXX			80033-04	Outstanding December 31, 2015
		X	XXXXXXXX			80033-03	Paid
				XX	XXXXXXXX	80033-02	Issued
				X	XXXXXXX	80033-01	Outstanding January 1, 2015
2015 Debt Service	201: Se		Credit		Debit		

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

### TYPE I SCHOOL TERM BONDS

1	-	<b>⇔</b>		€9	•		6.
i		€9		es.	ı		5.
į		€9		€9	ty Taxes 80039.	ate and Coun	4. Interest on Unpaid State and County Taxes 80039-
I	un en	€		€9	80038-	es	3. Tax Anticipation Notes
i		6-9		↔	80037-	otes	2. Special Emergency Notes
I		€9		€9	80036-		1. Emergency Notes
	BT ONLY 2016 Interest Requirement	DE	- CURRENT FUND DEBT ONLY Outstanding 2016 Interest Dec. 31, 2015 Requirement	Ŭ <b>R</b>	REMENT - C	T REQUI	2016 INTEREST REQUIREMENT
						80035-	Total
							The state of the s
				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			- Administrative designation of the state of
Interest Rate	Date of Issue	ed	Amount Issued -02	ŢŢ.	2016 Maturity -01		Purpose
	3 2015	Z	D DURING		S ISSUE	BONDS	LIST OF
		<del>69</del>	80034-12	3)	Type I School Debt Service" (*Items)	School Debt	Total "Interest on Bonds - Type I
		₩	80034-11			nds	2016 Bond Maturities - Serial Bonds
				<del>69</del>	80034-10		2016 Interest on Bonds *
	·						
		X	XXXXXXXX			80034-09	Outstanding December 31, 2015
							and the second s
		}	2022		eri	00054-00	raid
		<b>X</b>	VVVVVVV	į		00024 00	Dald
				X	XXXXXXXX	80034-07	Issued
				X	XXXXXXXX	80034-06	Outstanding January 1, 2015
					SE	TYPE I SCHOOL	TYPE
				69 69	80034-04 80034-05	ds	2016 Bond Maturities - Term Bonds 2016 Interest on Bonds *
	-	X	XXXXXXXXX			80034-03	Outstanding December 31, 2015
	·	X	XXXXXXXX			80034-02	Paid
:				X	XXXXXXXX	80034-01	Outstanding January 1, 2015
2015 Debt Service	2015 Sei		Credit		Debit		

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding	Date of Maturity	Rate of Interest	2016 Budg For Principal	For Interest	Interest Computed to (Insert Date)
			Dec. 31, 2015				**	
1. Various Improvements for Animal Shelter 10-15/10-2	8 900,000.00	12/23/2010	685,000.00	5/14/2016	1.00%	25,000.00	6,850.00	5/14/2016
2. Various Improvements for Animal Shelter 10-15/10-2	8 905,000.00	5/17/2011	765,000.00	5/14/2016	1.00%	25,000.00	7,650.00	5/14/2016
3.								
4.								
5.								
6.								
y. 7.								
Sheet 33 8.								
<sup>33</sup> 8								
9.								
10.								
11.								
12.								
13.								
14. Total	1,805,000.00	-	1,450,000.00			50,000.00	14,500.00	

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.

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

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

80051-01 80051-02

(Do not crowd - add additional sheets)

<sup>\* &</sup>quot;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.

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

### DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2016 Budget	Requirement For Interest	Interest Computed to (Insert Date)
	Issued	Issue*	Outstanding Dec. 31, 2015	Maturity	Interest	For Principal	**	(mscrt Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total						20061 01	90051.00	

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

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

<sup>\*\*</sup>Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Sheet	
34a	
N/A	

Amount of Obligation	2016 Budge	t Requirement
Outstanding	For Principal	For Interest/Fees
	of Obligation Outstanding Dec. 31, 2015	of Obligation Outstanding Dec. 31, 2015  For Principal

80051-01

80051-02

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

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

## GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

45,510.26	45,5		45,510.26	* 75 611 200 11 201 1 201
XXXXX XX	XXXXXXXX		168.26	Balance December 31, 2015 80031-05
XX XXX	XXXXXXXX			COLUMN AND THE PROPERTY OF THE
XXXXX	XXXXXXX		45,342.00	Appropriated to Finance Improvement Authorizations 80031-04
XXXXX	XXXXXXXX			
XXXXX	XXXXXXXX			
XXXXX XX	XXXXXXXX			
XXXXX	XXXXXXXX			
XXXX XX	XXXXXXXX			
XXXX XX	XXXXXXXX			
XXXX XX	XXXXXXXX			
XXXXX	XXXXXXXX			
XX XXX	XXXXXXXX			
XXXXX	XXXXXXXX			
XXXX XX	XXXXXXXX		-	
XXXXX	XXXXXXXX			
XX XXX	XXXXXXXX			
XXXXX XX	XXXXXXXX	X	XXXXXXXX	List by Improvements - Direct Charges Made for Preliminary Costs:
		X	XXXXXXXX	(financed in whole by the Capital Improvement Fund) 80031-03
		X	XXXXXXXXX	
44,500.00	1	X	XXXXXXXX	Received from 2015 Budget Appropriation * 80031-02
1,010.26		XX	XXXXXXXX	Balance January 1, 2015 80031-01
Credit			Debit	
			7	

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

## GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

<sup>\*</sup>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

45,342.00	45,342.00	The second secon	114,400.00	Total 80032-00
35,000.00	35,000.00		35,000.00	2015-15 (CIF: \$35,000)
				Improvements to Helme Park
2,342.00	2,342.00		49,200.00	2015-8 (FEMA: \$46,858 & CIF: \$2,342)
				Acquisition of Firefighter Equipment
8,000.00	8,000.00		30,200.00	2015-7 (CIF: \$8,000 & CFB: \$22,200)
				Various Capital Improvements & Auth.
Amount of Down Payment in Budget of 2015 or Prior Years	Down Payment Provided by Ordinance	Total Obligations Authorized	Amount Appropriated	Purpose

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

## GENERAL CAPITAL FUND

### STATEMENT OF CAPITAL SURPLUS YEAR - 2015

	Debit		Credit	
Balance January 1, 2015 80029-01	XXXXXXXX	XX	22,672.29	
Premium on Sale of Bonds	XXXXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXXXX	XX		
Appropriated to Finance Improvement Authorizations 80029-02	22,200.00		XXXXXXXX	XX
Appropriated to 2015 Budget Revenue 80029-03			XXXXXXXX	XX
Balance December 31, 2015 80029-04	472.29		XXXXXXXX	X
	22,672.29		22,672.29	

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

7.	6.	ż	4.	$\dot{\omega}$	?	:
7. Net Appropriation Required	6. Less Amount of Special Trust Fund to be Used	Total of 3 and 4 - Gross Appropriation	<ol> <li>Amount of Interest on Bonds with a Covenant - 2016 Requirement</li> </ol>	<ol> <li>Amount of Bonds Issued Under Item 1</li> <li>Maturing in 2016</li> </ol>	2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A)	P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2015
↔	<del>\$</del>	\$	<b>€</b> 3	<b>€</b>	5 (Note A) \$_	33; 3 or venants; \$_
			·			

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

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

## 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)

D.  1. Cash Deficit 2014  2. 4% of 2014 Tax Levy for all purposes:     Levy \$ = \$  3. Cash Deficit 2015  4. 4% of 2015 Tax Levy for all purposes:     Levy \$ = \$  1. State Taxes \$ \$ 2014  2. County Taxes \$ \$ \$ \$  3. Amounts due Special Districts  \$ \$ \$ \$ \$ \$  4. Amounts due School Districts for Local School Tax
2. 4% of 2014 Tax Levy for all purposes:  Levy \$ = \$  3. Cash Deficit 2015  4. 4% of 2015 Tax Levy for all purposes:  Levy \$ = \$  Unpaid  Unpaid  Vinpaid  State Taxes  S \$ \$ \$
3. Cash Deficit 2015  4. 4% of 2015 Tax Levy for all purposes:  Levy \$ = \$  Unpaid  2014  2015  State Taxes  County Taxes  Amounts due Special Districts  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
4. 4% of 2015 Tax Levy for all purposes:       =       \$         Unpaid       2014       2015         State Taxes       \$       2015         County Taxes       \$       \$         Amounts due Special Districts       \$       \$         Amounts due School Districts for Local School Tax       \$       \$
Unpaid 2014 2015   State Taxes \$ \$   County Taxes \$ \$   Amounts due Special Districts \$ \$   Amounts due School Districts for Local School Tax \$
State Taxes \$ \$ \$ County Taxes \$ \$ \$ Amounts due Special Districts \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
County Taxes \$ \$ \$ Amounts due Special Districts \$ \$ \$ \$ Amounts due School Districts for Local School Tax
Amounts due Special Districts  \$\$  Amounts due School Districts for Local School Tax
\$\$ Amounts due School Districts for Local School Tax
4. Amounts due School Districts for Local School Tax

## SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

### CILLIES ONLY

### Note:

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

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

POST CLOSING

# TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 2015

### Operating and Capital Sections

(Separately Stated)

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

	al sheets)	(Do not crowd - add additional sheets)
131,142.98	131,142.98	
68,947.42		Fund Balance
40,221.90		Reserve for Receivables
21,973.66 -C		
14,353.16		Accrued Interest on Loans
1,424.48		Consumer Overpayments
4,138.34		Appropriation Reserves
2,057.68		Reserve for Encumbraces
	40,221.90	Consumer Accounts Receivable
-		
	90,921.08	Cash
		WATER UTILITY OPERATING FUND:
Credit	Debit	Title of Account

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

POST CLOSING

# TRIAL BALANCE - WATER UTILITY FUND

### AS AT DECEMBER 31, 2015 Operating and Capital Sections

(Separately Stated)
Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
WATER UTILITY CAPITAL FUND:		
Cash	142,122.84	
	-	
Fixed Capital	3,406,913.21	
USDA Loan Payable		1,208,687.19
Reserve for Water Tower Painting		56,000.00
Reserve for Fair Share	. T.	
Capital Improvement Fund		29,772.29
Reserve for Amortization		998,447.64
Reserve for Deferred Amortization		1,199,778.38
Bonds and Notes Authorized but Not Issued	0.00	
Est Proceeds from Bonds and Notes		0.00
Fund Balance		26,350.55
	3,549,036.05	3,549,036.05
(The not crowd - add addition	nal sheets)	
(Do not crowd - add additional sheets)	nal sheets)	

(Do not crowd add additional sheets)

### UTILITY ASSESSMENT TRUST FUNDS POST CLOSING TRIAL BALANCE

## IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED AS AT DECEMBER 31, 2015

(Do not crowd - add additional sheets)																	Title of Account
nal sheets)					-									,	-		Debit
																	Credit

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

Title of Liability to which Cash	Audit Balance						CEIPTS					*	Disburseme	ents	Balance	e e
and Investments are Pledged	Dec. 31, 20	)14	Assessmen and Liens		Operating Budget										Dec. 31, 20	015
Assessment Serial Bond Issues:	xxxxxx	XX	XXXXXX	XX	xxxxxx	XX	xxxxxx	xx	XXXXXX	xx	xxxxxx	xx	XXXXXX	XX	xxxxxx	xx
										_						
	_													ļ		
Assessment Bond Anticipation Note Issues:	xxxxxx	XX	xxxxxx	хх	xxxxxx	XX	xxxxxx	XX	XXXXXX	XX	XXXXXX	xx	xxxxxx	XX	xxxxxx	XX
																H
Other Liabilities											-					
Trust Surplus															<u> </u>	
Less Assets "Unfinanced"	xxxxxx	XX	xxxxxx	ХX	xxxxxx	XX	xxxxxx	ХХ	xxxxx	XX	xxxxx	XX	xxxxxx	XX	xxxxxx	xx
	-															
																<u> </u>
					!				****							

# SCHEDULE OF WATER UTILITY BUDGET - 2015

### BUDGET REVENUES

Source		Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated	91301-	12,948.00		12,948.00			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-						
Rents	91303-	423,000.00		430,121.38		7,121.38	
Cell Tower Revenue	91304-	59,000.00		68,471.88		9,471.88	
Miscellaneous	91305-	14,390.00		14,390.65		0.65	
							İ
Added by N.J.S. 40A:4-87: (List)		XXXXXX	X	XXXXXX	X	XXXXXX	X
Subtotal		509,338.00		525,931.91		16,593.91	
Deficit (General Budget) **	91306-					-	
	91307-	509,338.00		525,931.91		16,593.91	

<sup>\*\*</sup>Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations	XXXXXX	XX
Adopted Budget	509,338.00	
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations	509,338.00	
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	509,338.00	
Deduct Expenditures:		
Paid or Charged 505,199.66		
Reserved 4,138.34	-	
Surplus (General Budget) **	-	
Total Expenditures	509,338.00	
Unexpended Balance Canceled (See Footnote)		
FOOTNOTES: - RE: OVEREXPENDITURES:		

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

RE: UNEXPENDED BALANCES CANCELED:

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

## STATEMENT OF 2015 OPERATION

### WATER UTILITY

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

### SECTION 1:

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

### **SECTION 2:**

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

7,285.00		*Excess (Revenue Realized)
		and Due from Current Rund - If none enter "None"
		Less: Anticipated Deficit in 2014 Budget - Amount Received
	7,285.00	2014 Appropriation Reserves Canceled in 2015

<sup>\*\*</sup>Items must be shown in same amounts on Sheet 44.

# RESULTS OF 2015 OPERATIONS - WATER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXX	XX	16,593.91	
Unexpended Balances of Appropriations	XXXXXX	X		
Miscellaneous Revenue Not Anticipated	XXXXXX	X	35,492.17	
Unexpended Balances of 2014 Appropriation Reserves *	XXXXXX	X	7,285.00	
Deficit in Anticipated Revenue			XXXXXX	XX
			XXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXX	X		
Excess in Operations - to Operating Surplus	59,371.08		XXXXXX	XX
*See restriction in amount on Sheet 45, SECTION 2	59,371.08		59,371.08	

### **OPERATING SURPLUS -**WATER UTILITY

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

# **ANALYSIS OF BALANCE DECEMBER 31, 2015**

(FROM WATER UTILITY - TRIAL BALANCE)

Cash	90,921.08
Investments	
Interfund Accounts Receivable	
Subtotal	90,921.08
Deduct Cash Liabilities Marked with "C" on Trial Balance	21,973.66
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	68,947.42
Other Assets Pledged to Operating Surplus*	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.	68,947.42

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

# SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014	\$ 35,687.58
Increased by:	
Water Rents Levied	\$ 434,655.70
Decreased by:	
Collections	\$ 430,121.38
Overpayments applied	\$
Transfer to Water Liens	\$
Other	\$
	\$ 430,121.38
Balance December 31, 2015	\$ 40,221.90
SCHEDULE OF WATER UTILITY LIENS	ITY LIENS
Balance December 31, 2014	\$
Increased by:	
Transfers from Accounts Receivable	₩
Penalties and Costs	<del>\$9</del>
Other	₩
	\$
Decreased by:	
Collections	
Other	\$
	<i>S</i>
Balance December 31, 2015	<del>\$</del>

### DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

### WATER UTILITY FUND

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

10.	9.	œ	7.	6.	'n	4	·ω	2.	:-	
	FURTHER								Emergency Authorization - *	Caused by
59	<b>⇔</b>	€5	•	₩	\$	\$	<b>S</b>	<b>€</b>	69	Amount Dec. 31, 2014 per Audit Report
\$	€	€	\$	\$	<b>€</b> 9	\$	65 	\$	\$	Amount in 2015 Budget
€	₩	€\$	5	\$	\$	<b>€</b>	\$	€9	\$	Amount Resulting from 2015
\$	<del>€</del> 9	 	\subset 5	€9	<b>₩</b>	€9	<b>S</b>	€\$	€9	Balance as at Dec. 31, 2015

# 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

5.	4.	'n	2.	Possible of the Control of the Contr	Date
					Purpose
₩.	₩	₩	₩.	₩	Amount

# JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

4,	ယ	رې	<u>.</u> :-	
				In favor of
				On Account of
↔	\$	\$	₩	Date Entered
				Amount
				Appropriated for in Budget of Year 2016

<sup>\*</sup>Do not include items funded or refunded as listed below.

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

WATER UTILITY ASSESSMENT BONDS

	Purpose	LIST OF BO	Required Appropriation 2016	Add: Interest to be Accrued as of 12/31/2016	Subtotal	Less: Interest Accrued to 12/31/2015 (Trial Balance)	2016 Interest on Bonds (*Items)	INTEREST ON BONDS -	2016 Interest on Bonds *	2016 Bond Maturities - Capital Bonds	Outstanding December 31, 2015	A CAX C	Paid	Unisidating January 1, 2013		7010 Illiciest on Dones.	2010 Dong Manual Assessment Assessment	2016 Bond Maturities - Assessment Bonds	Outstanding December 31, 2015	Paid		Issued	Outstanding January 1, 2015	
	2016 Maturity	LIST OF BONDS ISSUED DURING 2015		- Ville Control of th		alance)								XXXXXXX									XXXXXXX	Debit
	y Amount Issued	OURING 2015	And the second s	€n	69	€	€	WATER UTILITY BUDGET	<del>\$9</del>		XXXXXXX XX		XXXXXXX XX	X S	XX BONDS		<b>A</b>		XXXXXXX XX	XXXXXXX XX		X	XX	Credit
	Date of Interest Issue Rate		<b>S</b>		1.		<u> </u>			€9	I -							~ · ·		1		•		2015 Debt Service

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR LOANS WATER UTILITY \_\_\_\_\_LOAN

2016 Interest on Loans *	2016 Loan Maturities		Outstanding December 31, 2015		Paid	Issued	Outstanding January 1, 2015	WATER U	2016 Interest on Loans *	2016 Loan Maturities	Outstanding December 31, 2015	Paid		Issued	Outstanding January 1, 2015	
		1,229,058.00	1,208,687.19		20,370.81	XXXXXX	XXXXXX	WATER UTILITY USDA LOAN						XXXXXX	XXXXXX	Debit
<del>69</del>						×	×	JA L	<del>S</del>					X	X	
57,162.09		1,229,058.00	XXXXXX		XXXXXX		1,229,058.00	DAN			XXXXXX	XXXXXX				Credit
	es		X		X					s	X	X				
	21,349.91															2014 Debt Service

## INTEREST ON LOANS - WATER UTILITY BUDGET

Required Appropriation 2016 \$ 57,162.09	Add: Interest to be Accrued as of 12/31/2016 \$ 14,353.16	Subtotal \$ 42,808.93	Less: Interest Accrued to 12/31/2015 (Trial Balance) \$ 14,353.16	2016 Interest on Loans (*Items) \$ 57,162.09
57,162.09				***************************************

### LIST OF LOANS ISSUED DURING 2015

Total

78,512.00

The state of the s				Purpose
				2016 Maturity
				Amount Issued
	_			Date of Interest Issue Rate
				Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budg For Principal	et Requirement  For Interest  **	
1.							-	
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10. Total								

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

Men 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.

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

INTEREST ON NOTES - WATER UTILITY BUDGET	•	
2016 Interest on Notes	\$	
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2016	\$	-
Required Appropriation - 2016	\$	

(Do not crowd - add additional sheets)

<sup>\*</sup> See Sheet 33 for clarification of "Original Date of Issue".

<sup>\*\*</sup> If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

### DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2016 Bud	get Requirement	Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2015	Maturity	Interest	For Principal	For Interest **	(Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.						:.		
12.								
13. 14.								
14.								
15.	·					·		

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

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

Utility Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation	2016 B	udget	Requirement
•	Outstanding Dec. 31, 2015	 For Principal		For Interest/Fees
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.	4			
10.				
11.				· · ·
12.				
13.				·
14.	-			
Total				

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

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

## ATER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

X X X X X	XXXXXXX XXXXXXXX XXXXXXXX	XX	XXXXXX	List by Improvements - Direct Charges Made for Preliminary Costs:
	24,772.29 9,400.00	X X X X	XXXXXXX	Balance January 1, 2015  Received from 2015 Budget Appropriation *  Improvement Authorizations Canceled  (financed in whole by the Capital Improvement Fund)
	Credit		Debit	

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

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

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

### WATER UTILITY FUND

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

### UTILITIES ONLY

Total					and Authorizations - 2015-7	Various Capital Improvements	Purpose
4,400.00					4,400.00		Amount Appropriated
							Total Obligations Authorized
4,400.00			-		4,400.00		Down Payment Provided by Ordinance
4,400.00					4,400.00		Amount of Down Payment in Budget of 2015 or Prior Years

### STATEMENT OF CAPITAL SURPLUS WATER UTILITY CAPITAL FUND

### YEAR 2015

	Balance December 31, 2015	Appropriated to 2015 Budget Revenue	Appropriated to Finance Improvement Authorizations		Funded Improvement Authorizations Canceled	Premium on Sale of Bonds	Balance January 1, 2015	
26,350.55	26,350.55				XXXXXX	XXXXXX	XXXXXX	Debit
			-		X	хх	ХХ	
26,350.55	XXXXXX	XXXXXX	XXXXXX	-			26,350.55	Credit
	X	X	X					

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

### POST CLOSING

# TRIAL BALANCE - SEWER UTILITY FUND

### AS AT DECEMBER 31, 2015 OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

	l sheets)	(Do not crowd - add additional sheets)
223,331.37	223,331.37	
149,068.10		Fund Balance
	-	
46,061.22		Reserve for Receivables
28,202.05 C		
812.98		Prepaid Rents
1,709.68		Reserve for Encumbrances
25,679.39		Appropriation Reserves
	46,061.22	Consumer Accounts Receivable
	177,270.15	Cash
		SEWER UTILITY OPERATING FUND
Credit	Debit	Title of Account

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

### POST CLOSING

# TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2015

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit	
SEWER UTILITY CAPITAL FUND	-	-	
		***	
Cash	70,399.08		
Fixed Capital	1,720,644.62		
Capital Improvement Fund		53,150.00	
Reserve for Amortization		1,648,643.70	
Reserve for Deferred Amortization		72,000.92	
Reserve for Capital Outlay - I & I		1,000.00	
Reserve for Acq. Of Dump Truck		5,000.00	
		1,779,794.62	C
Bonds and Notes Authorized but Not Issued			
Est Proceeds from Bonds and Notes			
Fund Balance		11,249.08	
	1,791,043.70	1,791,043.70	
	÷		
entring Grands			
(Do not crowd - add additional sheets)	mal sheets)		١

(Do not crowd - add additional sheets)

## UTILITY ASSESSMENT TRUST FUNDS POST CLOSING TRIAL BALANCE

# IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED AS AT DECEMBER 31, 2015

(Do not crowd - add additional sheets)													The state of the s	A CONTRACTOR OF THE CONTRACTOR	And the second s	ACAMADA PARA PARA PARA PARA PARA PARA PARA P	And deligation of the second s	Title of Account
onal sheets)																		Debit
																		Credit

(Do not crowd - add additional sheets)

#### **ANALYSIS OF**

#### UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 20		Assessmen		Operating Budget		CIPTS						Disburseme	ents	Balance Dec. 31, 20	,
Assessment Serial Bond Issues:	xxxxx	xx	xxxxx	xx	XXXXX	xx	XXXXX	xx	xxxxx	хх	xxxxx	XX	xxxxx	XX	xxxxx	xx
	17VVV	vv	VVVV	XX	xxxxx	xx	xxxxx	xx	xxxxx	xx	xxxxx	xx	xxxxx	xx	xxxxx	XX
Assessment Bond Anticipation Note Issues:	XXXXX	XX	XXXXX	AA	AAAA		AAAA	AA	AAAAA	M	AMAA	AA	113311	124	700000	
÷																
Other Liabilities																
Trust Surplus  Less Assets "Unfinanced"	xxxxx	xx	xxxxx	XX	xxxxx	XX	xxxxx	XX	xxxxx	XX	xxxxx	XX	xxxxx	XX	XXXXX	XX
													_			

Sheet 57 N/A

# SCHEDULE OF SEWER UTILITY BUDGET - 2015

### BUDGET REVENUES

Source	Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated 01	86,826.00		86,826.00		*	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02						
Rents	415,000.00		408,257.45		(6,742.55)	
Added by N.J.S. 40A:4-87 (List)	XXXXXX	X	XXXXXX	ХХ	XXXXXX	X
F PPR PR						
Subtotal	501,826.00		495,083.45		(6,742.55)	
Deficit (General Budget) ** 07						
08	501,826.00		495,083.45		(6,742.55)	

<sup>\*\*</sup>Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

# STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXX	X
Adopted Budget	501,826.00	
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations	501,826.00	
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures	501,826.00	
Deduct Expenditures:		:
Paid or Charged 476,146.61		
Reserved 25,679.39		
Surplus (General Budget) **	12	
Total Expenditures	501,826.00	
Unexpended Balance Canceled (See Footnote)		

FOOTNOTES - RE: OVEREXPENDITURES:

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

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

### STATEMENT OF 2015 OPERATION SEWER UTILITY

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

#### SECTION 1:

·	
XXXXXX	×
XXXXXX	×
_	

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

* Excess (Revenue Realized)	2014 Appropriation Reserves Canceled in 2015  Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"  * Excess (Revenue Realized)	46.57	114 646 57	
-----------------------------	---	-------	------------	--

<sup>\*\*</sup>Items must be shown in same amounts on Sheet 58.

	Dehit		Oredit	
Excess in Anticipated Revenues	XXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXX	X		
Miscellaneous Revenue Not Anticipated	XXXXXX	XX	11,166.83	
Unexpended Balances of 2014 Appropriation Reserves*	XXXXXX	X	114,646.57	-
Deficit in Anticipated Revenue	6,742.55		XXXXXX	X
			XXXXXXX	X
Operating Deficit - to Trial Balance			XXXXXX	XX
Excess in Operations - to Operating Surplus	119,070.85		XXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2	125,813.40		125,813.40	
OPERATING SURPLUS -	SEWER UTILITY	UT	TITY	
	Debit		Credit	
Balance January 1, 2015	XXXXXX	X	116,823.25	
Excess in Results of 2015 Operations	XXXXXX	X	119,070.85	
Amount Appropriated in 2015 Budget - Cash	86,826.00		XXXXXX	XX
of Director of Local Government Services			XXXXXX	XX

## ANALYSIS OF BALANCE DECEMBER 31, 2015 (FROM SEWER HTTH TTV) UTILITY - TRIAL BALANCE)

235,894.10

235,894.10

149,068.10

XXXXXX

X

Balance December 31, 2015

Interfund Accounts Receivable  Subtotal  Deduct Cash Liabilities Marked with "C" on Trial Balance  Operating Surplus Cash or (Deficit in Operating Surplus Cash)  *Other Assets Pledged to Operating Surplus  Deferred Charges #  Operating Deficit #  Total Other Assets	177,270.15 28,202.05 149,068.10
Cash	177,270.15
Investments	1
Interfund Accounts Receivable	•
Subtotal	177,270.15
Deduct Cash Liabilities Marked with "C" on Trial Balance	28,202.05
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	149,068.10
*Other Assets Pledged to Operating Surplus	-
Deferred Charges #	-
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET	149,068.10

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

### SCHEDULE OF

# SEWER UTILITY ACCOUNTS RECEIVABLE

69	Balance December 31, 2015
€9	Other
€9	Collections
	Decreased by:
<b>⇔</b>	
<del>69</del>	Other
<del>59</del>	Penalties and Costs
<del>⇔</del>	Transfers from Accounts Receivable
	Increased by:
€9	Balance December 31, 2014
VER LIENS	SCHEDULE OF SEWER
\$ 46,061.22	Balance December 31, 2015
\$ 408,257.45	
\$	Other
\$	Transfer toLiens
\$ 282.90	Overpayments applied
\$ 407,974.55	Collections
	Decreased by:
\$ 417,886.26	Sewer Rents Levied
	Increased by:
\$ 36,432.41	Balance December 31, 2014

## DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

### **UTILITY FUND**

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

10.	9.	œ	7.	6	Ċ.	4.	ω	5	<u>:-</u>	
· · · · · · · · · · · · · · · · · · ·							The state of the s		Emergency Authorization - *	Caused by
&9 	S	<b>⊹</b> ∌ I	<del>  €9</del>	<del>6∕3</del> I	<del>⊗</del>	67	€⁄3	<del>69</del> ]	<del>6</del>	
	A A Maria de Carlos de la carlos de Carlos de									Amount Dec. 31, 2014 per Audit Report
<del>\</del>	<del>\$</del>	<del>∽</del>	<del>⇔</del>	<b>∽</b>	<b>⇔</b> 	<del>∽</del>	<del>∽</del> 	 •	<del>⇔</del> 	
										Amount in 2015 Budget
₩	<b>⇔</b>	<del>∽</del> 	<del>∽</del>		<del>69</del>	s I	<i></i>	<del>⇔</del>		
									, i wakemi ka wake i i	Amount Resulting from 2015
 	<del>6</del>	<b>€</b> 5	es I		∳ 	ės I	 	<b>⇔</b>	 	
									4.14	Balance as at Dec. 31, 2015

# 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

4.	3.	2.		<u>In favor of</u>	JUDGEMEN'	5.	4,	3.	2.	1.	<u>Date</u>
			1986	On Account of	JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED						
€	₩	€	\$	Date Entered	NST MUNICIPALIT			and the second of the second o		The second secon	Purpose
				Amount	Y AND NOT				· · · · · · · · · · · · · · · · · · ·		
				Appropriated for in Budget of Year 2015	SATISFIED	<b>.</b>	59	<del>69</del>	\$		Amount

<sup>\*</sup>Do not include items funded or refunded as listed below.

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR BONDS \_\_\_\_\_\_UTILITY ASSESSMENT BONDS

	And the second s		Purpose 20	LIST OF BONDS ISSUED DURING 2015	Required Appropriation 2016	Add: Interest to be Accrued as of 12/31/2016	Subtotal	Less: Interest Accrued to 12/31/2015 (Trial Balance)	2016 Interest on Bonds (*Items)	INTEREST ON BONDS -	2016 Interest on Bonds *	2016 Bond Maturities - Capital Bonds	Outstanding December 31, 2015		Paid	Issued	Outstanding January 1, 2015	UTI	2016 Interest on Bonds *	2016 Bond Maturities - Assessment Bonds	Outstanding December 31, 2015	Paid		Issued X	Outstanding January 1, 2015 X	
			2016 Maturity	SSUED DUR		-										XXXXXXX XX	XXXXXXX XX	UTILITY CAPITAL BONDS						XXXXXXX XX	XXXXXXX XX	Debit
			Amount Issued	ING 2015	8	9	€9	\$	<b>→</b>	UTILITY BUDGET	59	\$	XX XXXXXX		XXXXXXX XX			AL BONDS	\$	\$	XXXXXXX XX	XXXXXXX XX				Credit
			Date of Issue			-				ET																2016 Ser
			Interest Rate																							2016 Debt Service

# SCHEDULE OF LOANS ISSUED AND OUTSTANDING

Outstanding January 1, 2015  Issued  Paid  Outstanding December 31, 2015  2016 Loan Maturities 2016 Interest on Loans *  Outstanding January 1, 2015  Issued  Paid  Outstanding December 31, 2015  Outstanding December 31, 2015	Debit  XXXXXXX XX  XXXXXXX XX  XXXXXXX XX  XXXXXX	X X X X X X X X X X X X X X X X X X X	Credit  XXXXXXX XX  XXXXXXX XX  XXXXXXX XX  S S	2016 Debt Service
Paid  Paid  Outstanding December 31, 2015	XXXXXX	XX		
2016 Interest on Loans *		<b>∞</b>		
INTEREST ON LOANS -			UTILITY BUDGET	ET
2016 Interest on Loans (*Items)  Less: Interest Accrued to 12/31/2015 (Trial Balance)  Subtotal	(ce)	& & &		
Add: Interest to be Accrued as of 12/31/2016  Required Appropriation 2016	Proposition and the second	₩	9	
LIST OF LOANS ISSUED DURING 2015	NS ISSUED I	DURI	:	
Purpose	2016 Maturity	ţ	Amount Issued	Date of Issue

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstandin Dec. 31, 20		Date of Maturity	 Rate of Interest	 2016 B For Princip	Requirement For Intere	st	
			 Dec. 31, 20.	1.5		 	 	 ***	Ī	
1.										
2.										
3.										
4.										
5.								 		
6.					-					
								 •		
7.										
8.										
9.										
10.										

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

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

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

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

<sup>\*\*</sup> If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES -	UTILITY BUDGET
2016 Interest on Notes	\$
Less: Interest Accrued to 12/31/2015 Trial Bal	ance) \$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2016	\$
Required Appropriation - 2016	\$

(Do not crowd - add additional sheets)

#### DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount	Original Date of	Amount of Note	Date of	Rate of	2016 Budget	Requirement	Interest Computed to
	Issued	Issue*	Outstanding Dec. 31, 2015	Maturity	Interest	For Principal	For Interest	(Insert Date)
1.								
2.								
3.								
4.								
5.								
6.								
7.	,							
8.								
9.								
10.								
11.				<u> </u>				
12.								
3.								
14.								
15.								

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

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

Utility Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

<sup>\*\*</sup> Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

#### SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose		Amount of Obligation		2016 E	udget	Requirement
		Outstanding Dec. 31, 2015		For Principal		For Interest/Fees
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.	-					
12.						
13.						
14.				·		
	Total		-			

80051-01

80051-02

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

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

### SEWER UTILITY CAPITAL FUND

# SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

# \_\_UTILITY CAPITAL FUND

# SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

# SEWER UTILITY FUND

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

### UTILITIES ONLY

	Total			To the state of th	- Company of the Comp	THE PARTY OF THE P	and Authorizations - 2015-7	Various Capital Improvements	Purpose
	4,400.00						4,400.00		Amount Appropriated
-									Total Obligations Authorized
j.	4,400.00						4,400.00		Down Payment Provided by Ordinance
	4,400.00						4,400.00		Amount of Down Payment in Budget of 2015 or Prior Years

## STATEMENT OF CAPITAL SURPLUS SEWER UTILITY CAPITAL FUND

#### YEAR 2015

		Balance December 31, 2015	Appropriated to 2015 Budget Revenue	Appropriated to Finance Improvement Authorizations		Funded Improvement Authorizations Canceled	Premium on Sale of Bonds	Balance January 1, 2015	
***************************************	11 249 08	11,249.08		1		XXXXXX	XXXXXX	XXXXXX	Debit
						XX	X	XX	
11,247,00		XXXXXX	XXXXXX	XXXXXX		ŧ.	ŀ	11,249.08	Credit
		X	XX	XX					

### ANNUAL FINANCIAL STATEMENT OF 2015 INSTRUCTIONS IN PREPARATION OF

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

figures. 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

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

### Municipal Budget Local Examination Certification Certification and Affidavit INDEX

Report of Federal and State Financial Assistance Expenditures of Awards

3, 3a & မ္မ Trial Balance-Current Fund Instructions and Certification

₫

5

1a & 1b.

Trail Balance-Public Assistance Fund
Trial Balance-Federal and State Funds
Trial Balance-Trust Funds / Schedule of Trust Fund Deposits & Reserves
Municipal Public Defender Certification -- P.L. 1997, C. 256

6 & 6b.

රිය

Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus

9 & 9a. Cash Reconciliation Trial Balance-Capital Fund

0

11 & 11a.

12. 13. 14. 15. 16. 17 & 17a. Federal and State Grants Receivable
Appropriated Reserves for Federal and State Grants
Unappropriated Reserves for Federal and State Grants

Local District School Tax- Municipal Open Space Tax Regional School Tax- Regional High School Tax County Taxes Payable-Special District Taxes

Reserves for State and Federal Aid for Library Services

General Budget Revenues
Allocation of Current Tax Collections

General Budget Appropriations

Emergency Appropriations for Local District School Purposes Results of 2013 Operation-Current Fund Schedule of Miscellaneous Revenues Not Anticipated Surplus Account and Analysis of Balance

Current Tax Levy

17. 18. 19. 20. 21. 22. 22a. 22a. 25. 25a.

Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2012

Due from/to State of New Jersey for Senior Citizens and Veterans Deductions

Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)

Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"

Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.

Delinquent Taxes and Tax Title Liens

26. 27. 28. 29.

Foreclosed Property; Contract Sales; Mortgage Sales

Deferred Charges and List of Judgments-Current
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 Dam Emergency-Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances Summary Statement of Debt Service Requirements-Municipal (or County)
Summary Statement of Debt Service Requirements-School-Type I and Current
Debt Service for Notes (Other than Assessment Notes)
Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations Damage

32 Çο 31a.

34 & &

Down Payment Capital Improvement Fund

36. 37. 38. 39.

Capital Improvements Authorized in 2013 General Capital Surplus, Bond Covenants Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

UTILITIES ONLY

41 & 55. 42 & 56. 43 & 57. 44 & 58. 45 & 59. Trial Balance-Utility Fund

Trial Balance-Utility Assessment Trust Funds

Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus

Utility Revenues and Appropriations

46 & 60. 47 & 61. 48 & 62. 2013 Utility Operations
Results of Operation, Operating Surplus and Analysis

Utility Accounts Receivable; Utility Liens
Deferred Charges and List of Judgments-Utility
Summary Statement of Debt Service Requirements

49 & 63. 49a & 63a.

Summary Statement of Loan Requirements

62 Debt Service for Utility Notes (Other than Utility Assessment Notes)
Debt Service for Utility Assessment Notes

51 & 65.

51a & 65a Schedule of Capital Lease Program Obligations

52 & 66. 53 & 67. 54 & 68. Improvement Authorizations (Utility Capital)

Capital Improvement Fund and Down Payments Utility Capital Improvements Authorized in 2013;

Authorized in 2013; Utility Capital Surplus