

CLERK

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014 (UNAUDITED)

POPULATION LAST CENSUS 12,559
NET VALUATION TAXABLE 2014 1,396,460,946
MUNICODE 0317

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2015
MUNICIPALITIES - FEBRUARY 10, 2015**

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES
ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO
CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Township of Lumberton, County of Burlington

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

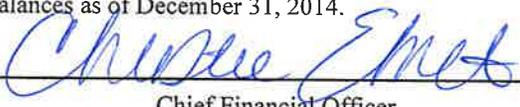
Signature 
Name L. Jarred Corn
Title Registered Municipal Accountant
Email jcorn@bowmanllp.com

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Christie Ehret, am the Chief Financial Officer, License # N-0738, of the Township of Lumberton, County of Burlington and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2014, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2014.

Signature 
Title Chief Financial Officer
Address 35 Municipal Drive, Lumberton, New Jersey 08048
Phone Number (609) 267-3217
Fax Number (609) 267-5566
Email finance@lumbertontwp.com

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

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

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

None.



L. Jarred Corn
 Registered Municipal Accountant

Bowman & Company LLP
 (Firm Name)

601 White Horse Road
 (Address)

Voorhees, New Jersey 08043
 (Address)

(856) 821-6870
 (Phone Number)

jcorn@bowmanllp.com
 (Email)

(856) 435-0440
 (Fax Number)

Certified by me

This 10th day of MARCH, 2015

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

The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2014 as required under N.J.A.C. 5:23-4.17.

Printed Name: Bradley Regn
Signature: 
Certificate #: 005106
Date: 3-13-15

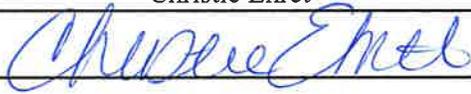
**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER**

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Township of Lumberton
Chief Financial Officer: Christie Ehret
Signature: 
Certificate #: N-0738
Date: 3.12.15

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ Township of _____ Lumberton County of _____ Burlington during the year 2014 and that sheets 40 to 68 are unnecessary.

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

Signature 
Name L. Jarred Corn
Title Registered Municipal Accountant

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,391,372,996 .


SIGNATURE OF TAX ASSESSOR

Township of Lumberton
MUNICIPALITY

Burlington
COUNTY

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013:	(1)	\$	8,650.00
		x	25%
	(2)	\$	2,162.50

Municipal Public Defender Trust Cash Balance December 31, 2014: (3) \$ 993.35

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

Amount in excess of the amount expended: 3 - (1 +2) = \$ NONE

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

Chief Financial Officer:	Christie Ehret
Signature:	
Certificate #:	N-0738
Date:	3.12.15

Schedule of Trust Fund Reserves

	Amount Dec. 31, 2013 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2014
1. <u>Accumulated Absences</u>	\$ 405.70	\$ 1,000.00	\$ 1,405.70	\$ -
2. <u>Affordable Housing Trust Development Fees</u>	773,212.39	13,318.36	19,912.91	766,617.84
3. <u>Developers' Escrow Fund</u>	1,229,624.88	463,063.03	413,230.61	1,279,457.30
4. <u>Community Policing Donations</u>	2,157.72	15,955.00	13,955.89	4,156.83
5. <u>Disposal of Forfeited Property</u>	19,924.23	7,666.09	15,597.38	11,992.94
6. <u>K9 Donation Fund</u>		5,800.11		5,800.11
7. <u>Municipal Public Defender</u>	6,458.00	13,784.50	14,250.00	5,992.50
8. <u>National Night Out</u>		500.00	119.00	381.00
9. <u>Outside Employment of Off-Duty Municipal Police Officers</u>	45,341.48	92,287.47	107,386.25	30,242.70
10. <u>Parking Offense Adjudication Act (POAA)</u>	1,417.39	101.81		1,519.20
11. <u>Recreation Trust Fund</u>	3,785.99	17,617.00	850.00	20,552.99
12. <u>Sanitary Landfill</u>	105,793.21	130.81		105,924.02
13. <u>Snow Removal Trust Fund</u>	61,198.09	15,000.00	76,198.09	
14. <u>Street Opening Donations</u>	450.00			450.00
15. <u>Tax Sale Premiums</u>	143,000.00	291,700.00	209,500.00	225,200.00
16. <u>Tax Title Liens</u>	8,143.87	316,325.14	298,187.58	26,281.43
17. <u>Township Beautification Fund Donations</u>	1,512.45		1,340.00	172.45
18. <u>Uniform Fire Safety Act Penalty Monies</u>	5,519.79			5,519.79
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29.				
30.				
Totals:	\$ 2,407,945.19	\$ 1,254,249.32	\$ 1,171,933.41	\$ 2,490,261.10

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS				Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget	Miscellaneous	XXXXXXXX		
Assessment Serial Bond Issues:		XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Other Liabilities							
Trust Surplus							
Less Assets "Unfinanced"	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Total	-	-	-	-	-	-	-

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	911,186.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	911,186.00
Cash	439,761.32	
Deferred Charges		
Due from State of New Jersey - Department of Transportation		
Deferred Charges to Future Taxation - Funded	4,659,597.25	
Deferred Charges to Future Taxation - Unfunded	911,186.00	
Federal, State, and Other Grants Receivable	381,710.00	
Due from Current Fund	142,064.47	
Due from Federal and State Grant Fund	13,800.27	
Contracts Payable		432,980.10
General Capital Bonds		3,891,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		
Assessment Notes		
New Jersey Environmental Infrastructure Loans Payable		768,597.25
New Jersey Green Acres Loans Payable		
Improvement Authorizations - Funded		876,356.42
Improvement Authorizations - Unfunded		313,415.06
Capital Improvement Fund		48,266.00
Down Payments on Improvements		
Capital Surplus		217,504.48
Total	7,459,305.31	7,459,305.31

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2014 (CONT'D)
LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Beneficial Bank:	
Current Fund:	
Current Fund	80,161.01
Trust - Other Funds:	
Escrow	1,156,132.62
Fulton Bank:	
Current Fund:	
Current Fund	1,821,271.78
Federal and State Grant Fund:	
State and Federal Grant	407,770.42
Animal Control Fund:	
Dog Trust Fund	28,652.93
Municipal Open Space Trust Fund:	
Open Space	63,778.27
Trust - Other Funds:	
Recreation Trust	20,556.74
Fire Safety Trust	5,521.56
Escrow	123,446.98
Trust Other	197,730.59
Landfill Closure	105,924.02
Police Forfeiture	8,958.94
Police Federal Forfeiture	3,034.00
COAH Trust	766,617.84
Tax Title Lien Redemption	32,546.01
Lumberton Twp. POAA 21	1,519.20
Payroll	154,282.52
Flexible Spending Account	1,695.09
Public Defender Trust	1,093.35
Off Duty Police Trust	68,954.57
Unemployment Insurance	20,868.93
Balance to Page 9b	5,070,517.37

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.

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
Statement of Federal, State, and Other Grants Receivable
For the Year Ended December 31, 2014

	<u>Balance</u> <u>December 31, 2013</u>	<u>Accrued</u>	<u>Collections</u>	<u>Cancellations -</u> <u>Federal, State,</u> <u>and Other</u> <u>Grants -</u> <u>Appropriated</u>	<u>Balance</u> <u>December 31, 2014</u>
Federal Grants:					
U.S. Department of Homeland Security: FY 2011 Homeland Security Grant	\$ 25,000.00		\$ 24,999.96		\$ 0.04
U.S. Department of Transportation: Allspice Way and Savoy Way Improvements Click It or Ticket - 2014	\$ 196,000.00 4,000.00 9,000.00		121,732.50 9,000.00 11,870.85 93,048.42		74,267.50 4,000.00
National Priority Safety Program 2009 NJDOT Municipal Aid Program - Safe Routes to Schools FY 2011 NJDOT Municipal Aid Program - Fenimore Road Reconstruction	100,162.44 <u>93,048.42</u>			\$ 88,291.59	
Total Federal Grants	<u>218,210.86</u>	<u>209,000.00</u>	<u>260,651.73</u>	<u>88,291.59</u>	<u>78,267.54</u>
State Grants:					
N.J. Department of Environmental Protection: Clean Communities Program - 2014 Green Communities Grant - 2013 Recycling Tonnage Grant - 2013	3,000.00	21,648.82 12,973.17	21,648.82 12,973.17		3,000.00
N.J. Department of Health and Senior Services: Alcohol Education, Rehabilitation & Enforcement Fund - 2013		472.64	472.64		
N.J. Department of Law and Public Safety: Body Armor Replacement Program - 2014		1,933.97	1,933.97		
Total State Grants	<u>3,000.00</u>	<u>37,028.60</u>	<u>37,028.60</u>	<u>-</u>	<u>3,000.00</u>

(Continued)

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
 Statement of Federal, State, and Other Grants Receivable
 For the Year Ended December 31, 2014

	<u>Balance</u> <u>December 31, 2013</u>	<u>Accrued</u>	<u>Collections</u>	<u>Cancellations -</u> <u>Federal, State,</u> <u>and Other</u> <u>Grants -</u> <u>Appropriated</u>	<u>Balance</u> <u>December 31, 2014</u>
Other Grants:					
Burlington County Drug Enforcement Demand Reduction Grant	\$ 250,000.00	\$ 1,000.00	\$ 250,000.00		\$ 1,000.00
Burlington County Municipal Park Development Grant - 2011		1,000.00			1,000.00
Walmart Foundation (Local Facility Giving Program)	250,000.00	2,000.00	250,000.00	-	2,000.00
Total Other Grants	<u>\$ 471,210.86</u>	<u>\$ 248,028.60</u>	<u>\$ 547,680.33</u>	<u>\$ 88,291.59</u>	<u>\$ 83,267.54</u>
Total Federal, State, and Other Grants					

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
 Statement of Reserve for Federal, State, and Other Grants - Appropriated
 For the Year Ended December 31, 2014

	<u>Balance</u>	<u>Transferred from</u>	<u>Paid or</u>	<u>Encumbrances</u>	<u>Cancellations</u>	<u>Balance</u>
	<u>December 31, 2013</u>	<u>2014 Budget</u>	<u>Charged</u>			<u>December 31, 2014</u>
	<u>Reserved</u>	<u>Appropriations</u>				
Federal Grants:						
U.S. Department of Homeland Security:						
Emergency Management - 2009	\$ 3,880.69		\$ 3,880.69			
Emergency Management - 2010	4,050.04		4,050.04			
Emergency Management - 2011	5,000.00		1,614.41	1,619.00		1,766.59
Emergency Management - 2012	5,000.00					5,000.00
Emergency Management - 2013	5,000.00					5,000.00
FY 2011 Homeland Security Grant	0.04					0.04
U.S. Department of Housing and Urban Development:						
Community Development Block Grant	13,731.21				\$ 13,731.21	
U.S. Department of Transportation:						
Allspice Way and Savoy Way Improvements		\$ 196,000.00				196,000.00
Click It or Ticket - 2014		4,000.00				4,000.00
2009 NJDOT Municipal Aid Program - Safe Routes to Schools	88,291.59				88,291.59	
New Jersey DEP Recreation Trails Program	358.00					358.00
Occupant Protection Incentive Grants	3,750.00					3,750.00
Pothole Program	2,180.00					2,180.00
Total Federal Grants	<u>131,241.57</u>	<u>200,000.00</u>	<u>9,545.14</u>	<u>1,619.00</u>	<u>102,022.80</u>	<u>218,054.63</u>
State Grants:						
N.J. Department of Community Affairs:						
Domestic Violence Grant	260.75					260.75

(Continued)

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal, State, and Other Grants - Appropriated
For the Year Ended December 31, 2014

	<u>Balance</u> <u>December 31, 2013</u>	<u>Transferred from</u> <u>2014 Budget</u> <u>Appropriations</u>	<u>Paid or</u> <u>Charged</u>	<u>Encumbrances</u>	<u>Cancellations</u>	<u>Balance</u> <u>December 31, 2014</u>
	<u>Reserved</u>					
State Grants (Cont'd):						
N.J. Department of Environmental Protection:						
Clean Communities Program - 2012	\$ 1,936.38		\$ 1,936.38			
Clean Communities Program - 2013	23,083.30		23,083.30			
Clean Communities Program - 2014		\$ 21,648.82	359.31			21,289.51
Green Communities Grant - 2013	5.00					5.00
Recycling Contest	1,000.00					1,000.00
Recycling Tonnage Grant	2,085.09		2,085.09			
Recycling Tonnage Grant - 2011	4,147.57		4,147.57			
Recycling Tonnage Grant - 2012	38,360.29		8,403.01			29,957.28
Recycling Tonnage Grant - 2013		12,876.85				12,876.85
N.J. Department of Environmental Protection (Cont'd):						
Storm Water Regulation	1,644.90					1,644.90
N.J. Department of Health and Senior Services:						
Alcohol Education & Rehabilitation Fund	12,934.00					
Alcohol Education, Rehabilitation & Enforcement Fund - 2013		211.10				13,145.10
		472.64				472.64
N.J. Department of Law and Public Safety:						
Body Armor Replacement Program - 2012	45.41		45.41			
Body Armor Replacement Program - 2013	2,326.64		1,822.59			504.05
Drunk Driving Enforcement Fund - 2013	1,981.69		952.50			1,029.19
N.J. Department of Treasury:						
Municipal Alliance on Alcoholism & Drug Abuse	485.41					485.41
Total State Grants	<u>90,296.43</u>	<u>35,209.41</u>	<u>42,835.16</u>	<u>-</u>	<u>-</u>	<u>82,670.68</u>

(Continued)

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal, State, and Other Grants - Appropriated
For the Year Ended December 31, 2014

	<u>Balance</u> <u>December 31, 2013</u>	<u>Transferred from</u> <u>2014 Budget</u> <u>Appropriations</u>	<u>Paid or</u> <u>Charged</u>	<u>Encumbrances</u>	<u>Cancellations</u>	<u>Balance</u> <u>December 31, 2014</u>
	<u>Reserved</u>					
Other Grants:						
Burlington County Drug Enforcement Demand Reduction Grant	\$ 140.19	\$ 1,000.00			\$	1,000.00
Burlington County Municipal Park Development Grant - 2011		1,000.00	\$ 1,000.00			140.19
Walmart Foundation (Local Facility Giving Program)						
Total Other Grants	<u>140.19</u>	<u>2,000.00</u>	<u>1,000.00</u>	<u>-</u>		<u>1,140.19</u>
Total Federal, State, and Other Grants	<u>\$ 221,678.19</u>	<u>\$ 237,209.41</u>	<u>\$ 53,380.30</u>	<u>\$ 1,619.00</u>	<u>\$ 102,022.80</u>	<u>\$ 301,865.50</u>

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014		Federal and State Grants Receivable	Realized as Revenue in 2014			Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
See Attached	13,087.95			248,028.60	237,209.41			23,907.14
Totals	13,087.95	-	-	248,028.60	237,209.41	-	-	23,907.14

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal, State, and Other Grants - Unappropriated
For the Year Ended December 31, 2014

	Balance December 31, 2013	Federal, State, and Other Grants Receivable	Realized as Revenue in 2014	Balance December 31, 2014
Federal Grants:				
U.S. Department of Transportation: Allspice Way and Savoy Way Improvements Click It or Ticket - 2014 National Priority Safety Programs	\$ -	\$ 196,000.00 4,000.00 9,000.00	\$ 196,000.00 4,000.00	\$ 9,000.00
Total Federal Grants	<u>-</u>	<u>209,000.00</u>	<u>200,000.00</u>	<u>9,000.00</u>
State Grants:				
N.J. Department of Environmental Protection: Clean Communities Program - 2014 Recycling Tonnage Grant - 2012 Recycling Tonnage Grant - 2013	\$ 12,876.85	21,648.82 12,973.17	21,648.82 12,876.85	12,973.17
N.J. Department of Health and Senior Services: Alcohol Education & Rehabilitation Fund Alcohol Education, Rehabilitation & Enforcement Fund - 2013	211.10	472.64	211.10 472.64	
N.J. Department of Law and Public Safety: Body Armor Replacement Program - 2014		1,933.97		1,933.97
Total State Grants	<u>13,087.95</u>	<u>37,028.60</u>	<u>35,209.41</u>	<u>\$14,907.14</u>
Other Grants:				
Burlington County Drug Enforcement Demand Reduction Grant Walmart Foundation (Local Facility Giving Program)		1,000.00 1,000.00	1,000.00 1,000.00	
Total Other Grants	<u>-</u>	<u>2,000.00</u>	<u>2,000.00</u>	<u>-</u>
Total Federal, State, and Other Grants	<u>\$ 13,087.95</u>	<u>\$ 248,028.60</u>	<u>\$ 237,209.41</u>	<u>\$ 23,907.14</u>

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	(185,763.50)
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85002-00	XXXXXXXXXX	7,069,935.50
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	13,827,457.00
Levy Calendar Year 2014	XXXXXXXXXX	
Paid	13,695,462.00	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	102,438.50	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004-00	6,913,728.50	XXXXXXXXXX
	20,711,629.00	20,711,629.00

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

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2014 85045-00	XXXXXXXXXX	442,465.85
2014 Levy 85105-00	XXXXXXXXXX	139,646.09
Added and Omitted Levy	XXXXXXXXXX	217.79
Interest Earned	XXXXXXXXXX	1,558.23
Expenditures	104,509.19	XXXXXXXXXX
Balance December 31, 2014 85046-00	479,378.77	XXXXXXXXXX
	583,887.96	583,887.96

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85034-00	-	XXXXXXXXXX
# Must include unpaid requisitions	-	-

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	(2.54)
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85042-00	XXXXXXXXXX	2,779,139.00
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	5,496,507.00
Levy Calendar Year 2014	XXXXXXXXXX	
Paid	5,527,394.02	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	(4.06)	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85044-00	2,748,253.50	XXXXXXXXXX
# Must include unpaid requisitions	8,275,643.46	8,275,643.46

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	-
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	3,916.37
2014 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	4,471,907.61
County Library 80003-04	XXXXXXXXXX	410,726.27
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	200,020.92
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	7,998.23
Paid	5,086,571.17	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	7,998.23	XXXXXXXXXX
	5,094,569.40	5,094,569.40

SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2014 80003-06	XXXXXXXXXX	
2014 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire - 81108-00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2014 Levy 80003-07	XXXXXXXXXX	-
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2014 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, 2014	80004-01	XXXXXXXXXX	
State Library Aid Received in 2014	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2014	80004-10	-	
		-	-

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

Balance January 1, 2014	80004-03	XXXXXXXXXX	
State Library Aid Received in 2014	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2014	80004-12	-	
		-	-

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

Balance January 1, 2014	80004-05	XXXXXXXXXX	
State Library Aid Received in 2014	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2014	80004-14	-	
		-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2014	80004-07	XXXXXXXXXX	
State Library Aid Received in 2014	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2014	80004-16	-	
		-	-

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	307,500.00	307,500.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	2,690,911.68	2,798,779.73	107,868.05
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	222,121.46	222,121.46	
	222,121.46	222,121.46	
Total Miscellaneous Revenue Anticipated 80103-	3,135,154.60	3,243,022.65	107,868.05
Receipts from Delinquent Taxes 80104-	250,000.00	185,935.28	(64,064.72)
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	5,584,874.32	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	5,584,874.32	5,629,202.59	44,328.27
	9,277,528.92	9,365,660.52	88,131.60

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	29,745,947.08
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	13,827,457.00	XXXXXXXXXX
Regional School Tax 80119-00		XXXXXXXXXX
Regional High School Tax 80110-00	5,496,507.00	XXXXXXXXXX
County Taxes 80111-00	5,082,654.80	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	7,998.23	XXXXXXXXXX
Special District Taxes 80113-00		XXXXXXXXXX
Municipal Open Space Tax 80120-00	139,863.88	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	437,736.42
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	5,629,202.59	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	30,183,683.50	30,183,683.50

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	8,833,286.00
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	222,121.46
Appropriated for 2014 (Budget Statement Item 9)	80012-03	9,055,407.46
Appropriated for 2014 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	9,055,407.46
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	9,055,407.46
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	7,848,843.67
Paid or Charged - Reserve for Uncollected Taxes	80012-09	437,736.42
Reserved	80012-10	765,522.18
Total Expenditures	80012-11	9,052,102.27
Unexpended Balances Canceled (see footnote)	80012-12	3,305.19

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2014 Authorizations	XXXXXXXXXX	
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations	XXXXXXXXXX	-
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		-

RESULTS OF 2014 OPERATION

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-01	XXXXXXXXXX	107,868.05
Delinquent Tax Collections 80013-02	XXXXXXXXXX	
	XXXXXXXXXX	
Required Collection of Current Taxes 80013-03	XXXXXXXXXX	44,328.27
Unexpended Balances of 2014 Budget Appropriations 80013-04	XXXXXXXXXX	3,305.19
Miscellaneous Revenue Not Anticipated 81113-	XXXXXXXXXX	41,980.33
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property 81120-	XXXXXXXXXX	
Sale of Municipal Assets	XXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves 80013-05	XXXXXXXXXX	327,326.87
Prior Years Interfunds Returned in 2014 80013-06	XXXXXXXXXX	1,240.13
Cancellation of Tax Overpayments	XXXXXXXXXX	19,707.75
Refund of Prior Years' Expenditures	XXXXXXXXXX	20,696.84
Cancellation of Federal, State, and Other Grants - Appropriated	XXXXXXXXXX	13,731.21
Cancellation of Miscellaneous Trust - Other Reserves		2,888.54
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2014 80013-07	9,849,074.50	XXXXXXXXXX
Balance December 31, 2014 80013-08	XXXXXXXXXX	9,661,982.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated 80013-09		XXXXXXXXXX
Delinquent Tax Collections 80013-10	64,064.72	XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes 80013-11		XXXXXXXXXX
Interfund Advances Originating in 2014 80013-12	72,074.46	XXXXXXXXXX
Refund of Prior Years' Revenues		XXXXXXXXXX
Due State of New Jersey - Prior Year Senior Citizens' Deduction Disallowe	750.00	XXXXXXXXXX
Creation of Reserve for Prepaid Local District School Taxes	1.52	XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3) 80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21) 80013-14	259,089.98	XXXXXXXXXX
	10,245,055.18	10,245,055.18

SURPLUS - CURRENT FUND YEAR 2014

		Debit	Credit
1. Balance January 1, 2014	80014-01	XXXXXXXXXX	470,433.84
2.		XXXXXXXXXX	
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXX	259,089.98
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	307,500.00	XXXXXXXXXX
5. Amount Appropriated in the 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2014	80014-05	422,023.82	XXXXXXXXXX
		729,523.82	729,523.82

ANALYSIS OF BALANCE DECEMBER 31, 2014 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	1,859,989.98
Investments	80014-07	
Sub Total		1,859,989.98
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	1,445,112.84
Cash Surplus	80014-09	414,877.14
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	7,146.68
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	7,146.68
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	422,023.82

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2014 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>30,135,626.05</u>
or			
(Abstract of Ratables)	82113-00		<u> </u>
2. Amount of Levy Special District Taxes	82102-00		<u> </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00		<u> </u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00		<u>46,999.42</u>
5a. Subtotal 2014 Levy			<u>30,182,625.47</u>
5b. Reductions due to tax appeals **			<u> </u>
5c. Total 2014 Tax Levy	82106-00		<u>30,182,625.47</u>
6 Transferred to Tax Title Liens	82107-00		<u>33,830.96</u>
7. Transferred to Foreclosed Property	82108-00		<u> </u>
8. Remitted, Abated or Canceled	82109-00		<u>150,967.80</u>
9. Discount Allowed	82110-00		<u> </u>
10. Collected in Cash: In 2013	82121-00		<u>148,923.36</u>
In 2014 *	82122-00		<u>29,499,153.15</u>
R.E.A.P. Revenue	82124-00		<u> </u>
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>97,870.57</u>
Total to Line 14	82111-00		<u>29,745,947.08</u>
11. Total Credits			<u>29,930,745.84</u>
12. Amount Outstanding December 31, 2014	83120-00		<u>251,879.63</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is	82112-00		<u>98.55%</u>

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here ___ \$ Complete Sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10			<u>29,745,947.08</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			<u> </u>
To Current Taxes Realized in Cash (Sheet 17)			<u>29,745,947.08</u>

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

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

* Include overpayments applied as part of 2014 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing
body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

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

	Debit	Credit
1. Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	7,159.28	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	11,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	87,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXXXXX
5. Veterans Deductions Allowed By Tax Collector	750.00	
6. Veterans Deductions Allowed By Tax Collector - 2013 Taxes	250.00	
7. Sr. Citizens and Veterans Deductions Disallowed By Tax Collector	XXXXXXXXXX	1,379.43
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXXXX	750.00
9. Received in Cash from State	XXXXXXXXXX	97,383.17
10.		
11.		
12. Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	7,146.68
Due To State of New Jersey		XXXXXXXXXX
	106,659.28	106,659.28

Calculation of Amount to be included on Sheet 22, Item 10-
2014 Senior Citizens and Veterans Deductions Allowed

Line 2	11,250.00
Line 3	87,000.00
Line 4	1,000.00
Sub-Total	99,250.00
Less: Line 7	1,379.43
To Item 10, Sheet 22	97,870.57

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

		Debit	Credit
Balance January 1, 2014		XXXXXXXXXX	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance December 31, 2014		-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		-	-

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

Sharon A. Demirey
Signature of Tax Collector

T-1504
License #

3/13/15
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2014			555,139.09	XXXXXXXXXX
A. Taxes	83102-00	205,659.82	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	349,479.27	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	9,896.49
B. Tax Title Liens		83106-00	XXXXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes		83110-00	750.00	XXXXXXXXXX
5. Added Tax Title Liens		83111-00		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	
B. Tax Title Liens - Transfers from Taxes		83107-00		XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	545,992.60
8. Totals			555,889.09	555,889.09
9. Balance Brought Down			545,992.60	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	185,935.28
A. Taxes	83116-00	185,935.28	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2014 Tax Sale		83118-00	7,095.57	XXXXXXXXXX
12. 2014 Taxes Transferred to Liens		83119-00	33,830.96	XXXXXXXXXX
13. 2014 Taxes		83123-00	251,879.63	XXXXXXXXXX
14. Balance December 31, 2014			XXXXXXXXXX	652,863.48
A. Taxes	83121-00	262,457.68	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	390,405.80	XXXXXXXXXX	XXXXXXXXXX
15. Totals			838,798.76	838,798.76

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 34.05%

17. Item No. 14 multiplied by percentage shown above is 222,329.67 and represents the maximum amount that may be anticipated in 2015. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY (PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2014	84101-00	-	XXXXXXXXXX
2. Foreclosed or Deeded in 2014		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2014	84114-00	XXXXXXXXXX	-
		-	-

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: \$ _____ -

* Total Cash Collected in 2014 (84125-00) _____

Realized in 2014 Budget _____ -

To Results of Operation (Sheet 19) _____ -

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	<u>Amount Dec. 31, 2013 per Audit Report</u>	<u>Amount in 2014 Budget</u>	<u>Amount Resulting from 2014</u>	<u>Balance as at Dec. 31, 2014</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. Deficit from Operations	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
Sub-total Current Fund	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
5. Capital	\$ _____	\$ _____	\$ _____	\$ _____
6. Trust Assessment	\$ _____	\$ _____	\$ _____	\$ _____
7. Animal Control Fund	\$ _____	\$ _____	\$ _____	\$ _____
8. Trust Other	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXXXX	5,118,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	1,227,000.00	XXXXXXXXXX	
Outstanding December 31, 2014	80033-04	3,891,000.00	XXXXXXXXXX	
		5,118,000.00	5,118,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 925,000.00
2015 Interest on Bonds *		80033-06	125,250.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2014	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2014	80033-10	-	XXXXXXXXXX	
		-	-	
2015 Bond Maturities - Assessment Bonds			80033-11	\$
2015 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 125,250.00

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2015 DEBT SERVICE FOR LOANS
MUNICIPAL NEW JERSEY ENVIRONMENTAL INFRASTRUCTURE LOANS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXXXX	876,666.95	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	108,069.70	XXXXXXXXXX	
Outstanding December 31, 2014	80033-04	768,597.25	XXXXXXXXXX	
		876,666.95	876,666.95	
2015 Loan Maturities			80033-05	\$ 114,528.32
2015 Interest on Loans			80033-06	\$ 24,112.50
Total 2015 Debt Service for	Loan		80033-13	\$ 138,640.82

NEW JERSEY GREEN ACRES LOANS

Outstanding January 1, 2014	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2014	80033-10	-	XXXXXXXXXX	
		-	-	
2015 Loan Maturities			80033-11	\$
2015 Interest on Loans			80033-12	\$
Total 2015 Debt Service for	Loan		80033-13	\$ -

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding December 31, 2014	80034-03	-	XXXXXXXXXX	
		-	-	
2015 Bond Maturities - Term Bonds	80034-04	\$		
2015 Interest on Bonds *	80034-05	\$		
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2014	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding December 31, 2014	80034-09	-	XXXXXXXXXX	
		-	-	
2015 Interest on Bonds *	80034-10	\$		
2015 Bond Maturities - Serial Bonds	80034-11	\$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	\$		-

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-		

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

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 should be separately listed and totaled.

* " Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
 All notes with an original date of issue of 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

80051-01 80051-02

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	-

MEMO: *See Sheet 33 for clarification of "Original Date of Issue" Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

80051-01 80051-02

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
<u>Leases approved by LFB after July 1, 2007</u>			
1.			
2.			
3.			
4.			
5.			
Sub-total			
<u>Leases approved by LFB prior to July 1, 2007</u>			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Total	-	80051-01	80051-02

(Do not crowd - add additional sheets)

TOWNSHIP OF LUMBERTON
GENERAL CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2014

Ordinance Number	Improvement Description	Date	Ordinance	Amount	Balance December 31, 2013		Capital Improvement Fund	2014 Authorizations		Transferred from Contracts Payable	Paid or Charged	Transferred to Contracts Payable	Cancellations	Balance December 31, 2014		
					Funded	Unfunded		Deferred Charges to Future Taxation - Unfunded	Funded					Unfunded		
General Improvements:																
2010-06-007	Various Capital Improvements	08/17/10		\$ 561,000.00				\$ 2,000.00	\$ 280.39		\$ 1,719.61					
2012-06-007; 2013-09-008	Purchase and Acquisition of Police Safety Equipment	7/17/2012; 10/15/13		45,000.00				23,400.00	23,400.00							
2012-11-014	Acquisition and Construction of a New Roof for the Lumberton Emergency Squad Building	12/18/12		35,000.00				90.00	90.00							
2012-12-015	Providing for a Flood Mitigation Project including the Acquisition of Interests in and Improvements to Real Property	12/18/12		680,000.00	\$ 664,074.96			4,551.68	12,961.03	\$ 787.50		\$ 654,878.11				
2013-03-003	Various Capital Improvements	04/06/13		842,500.00	384,016.59	\$ 65,000.00		233,532.43	548,158.42		134,390.60					
2013-08-007	Various Capital Improvements	09/17/13		372,720.00	174,658.18	1,400.00		184,114.89	280,752.84		12,277.92			\$ 1,400.00		
2013-10-009	Improvement to Village Green Park (Phase II)	11/14/13		250,000.00	175,736.00	71,250.00						419,914.68		175,736.00	71,250.00	
2014-04-002	Various Capital Improvements	06/17/14		882,670.00				\$ 44,134.00	\$ 838,536.00		221,990.26				240,765.06	
					\$ 1,398,485.73	\$ 137,650.00		\$ 44,134.00	\$ 838,536.00	\$ 1,087,632.94	\$ 432,980.10	\$ 136,110.21	\$ 876,356.42	\$ 313,415.06		

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2014	80030-01	XXXXXXXXXX	
Received from 2014 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2014 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2014	80030-05	-	XXXXXXXXXX
		-	-

*The full amount of the 2014 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
Various Capital Improvements	882,670.00	838,536.00	44,134.00	44,134.00
Total 80032-00	882,670.00	838,536.00	44,134.00	44,134.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2014

		Debit	Credit
Balance January 1, 2014	80029-01	XXXXXXXXXX	146,394.27
Premium on Sale of Bond Anticipation Notes		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	71,110.21
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2014	80029-04	217,504.48	XXXXXXXXXX
		217,504.48	217,504.48

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2014			_____
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A)			_____
3. Amount of Bonds Issued Under Item 1 Maturing in 2015		_____	
4. Amount of Interest on Bonds with a Covenant - 2015 Requirement		_____	
5. Total of 3 and 4 - Gross Appropriation		_____	-
6. Less Amount of Special Trust Fund to be Used		_____	
7. Net Appropriation Required			_____

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2015 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT

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

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

A.

- 1. Total Tax Levy for the Year 2014 was \$ 30,182,625.47
- 2. Amount of Item 1 Collected in 2014 (*) \$ 29,745,947.08
- 3. Seventy (70) percent of Item 1 \$ 21,127,837.83

(*) Including prepayments and overpayments applied.

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2014?
Answer YES or NO YES
- 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2014?
Answer YES or NO: YES If answer is "NO" give details

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

C. Does the appropriation required to be included in the 2015 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

D.

- 1. Cash Deficit 2013 \$ _____
- 2. 4% of 2013 Tax Levy for all purposes:
Levy -- _____ = \$ _____
- 3. Cash Deficit 2014 \$ _____
- 4. 4% of 2014 Tax Levy for all purposes:
Levy -- 30,182,625.47 = \$ 1,207,305.02

E.	Unpaid	2013	2014	Total
1. State Taxes	\$ _____	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ _____	\$ <u>7,998.23</u>	\$ <u>7,998.23</u>
3. Amounts due Special Districts	\$ _____	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ <u>102,438.50</u>	\$ <u>102,438.50</u>

**INSTRUCTIONS IN PREPARATION OF
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014**

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

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

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

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