CLERK

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015
(UNAUDITED)

POPULATION LAST CENSUS 12,559
NET VALUATION TAXABLE 2015 1,391,372,996
MUNICODE 1939

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

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

Township of **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 L. Jarred Corn

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 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, Robin Sarlo, am the Chief Financial Officer, License # N-0837, 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, 2015, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2015.

Signature Robin Sarlo

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters) or~~ (no matters~~) [eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2015 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

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 4th day of February, 2016

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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

Printed Name: Bradley Regn

Signature: Bradley R

Certificate #: 005106

Date: 2-8-16

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: TOWNSHIP OF LUMBERTON

Chief Financial Officer: ROBIN P SARLO

Signature: Robin Sarlo

Certificate #: N-0837

Date: 2/6/16

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

21-6000814
Fed I.D. #

Township of Lumberton
Municipality

Burlington
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2015

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$ 4,000.00	$ 219,287.14	$ 4,491.00

Type of Audit required by OMB Uniform Guidance and N.J. Circular 15-08-OMB:

_____ Single Audit

_____ Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB Uniform Guidance and N.J. Circular 15-08 OMB.
The single audit threshold has been increased to $750,000 beginning with fiscal year starting 1/1/2015.

(1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

Signature of Chief Financial Officer

2/6/16
Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Township of Lumberton, County of Burlington during the year 2015 and that sheets 40 to 68 are unnecessary.

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

Signature L. Jarred Corn

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, 2015

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 1,390,079,001 .

SIGNATURE OF TAX ASSESSOR

Township of Lumberton
MUNICIPALITY

Burlington
COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS OF 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	2,455,808.90	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions	7,526.11	
Receivables with Full Reserves:		
Delinquent Taxes	295,590.39	
Tax Title Liens	439,709.91	
Property Acquired by Taxes		
Contract Sales Receivable		
Mortgage Sales Receivable		
Special Assessment Liens Receivable	8,342.04	
Revenue Accounts Receivable	18,613.07	
Prepaid Regional High School Taxes	4.08	
Due from Animal Control Fund	5,934.50	
Due from Trust - Other Funds	50,845.85	
Sub-total Receivables with Full Reserves	819,039.84	
Deferred Charges (Sheets 28, 29 & 30)		
Deferred School Taxes (Sheets 13 & 14)	9,857,436.00	
Sub-total	13,139,810.85	-

(Do not crowd - add additional sheets)

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

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

AS OF 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
Totals from Sheet 3	13,139,810.85	-
Cash Liabilities:		
Appropriation Reserves		705,993.83
Due to State of New Jersey - Senior Citizens & Veterans Deductions		
Local District School Tax Payable		165,166.50
Reserve for Encumbrances		36,712.36
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		6,015.09
Special District Taxes Payable		
State Library Aid (See Sheet 16)		
Due to Mount Holly Municipal Utilities Authority		7,978.89
Prepaid Taxes		171,493.56
Tax Overpayments		5,458.80
Due to State of New Jersey - Marriage License Fees		545.00
Due to State of New Jersey - Training Fees		7,874.00
Due to Federal and State Grant Fund		69,666.34
Due to Municipal Open Space Trust Fund		156.08
Sub-total Cash Liabilities C		1,177,060.45
Reserve for Receivables		819,039.84
School Taxes Deferred (Sheets 13& 14)		9,857,436.00
Fund Balance		1,286,274.56
Total	13,139,810.85	13,139,810.85

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2*

AS OF DECEMBER 31, 2015

Title of Account	Debit	Credit
Cash Public Assistance #1		
Cash Public Assistance #2		
Total	-	-

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS OF DECEMBER 31, 2015

Title of Account	Debit	Credit
Cash	316,870.87	
Federal and State Grants Receivable	79,880.13	
Due from Current Fund	69,666.34	
Appropriated Reserves for Federal and State Grants		131,213.65
Unappropriated Reserves for Federal and State Grants		7,843.27
Due to General Capital Fund		306,972.35
Reserve for Encumbrances		20,388.07
Total	466,417.34	466,417.34

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2015

Title of Account	Debit	Credit
Trust Assessment Fund		
Cash		
Deferred Charges		
Assessment Bonds		
Assessment Notes		
Fund Balance		
Total Trust Assessment Fund	-	-
Animal Control Fund		
Cash	23,495.50	
Deferred Charges		
Due to Current Fund		5,934.50
Due to State of New Jersey		8.40
Prepaid Licenses		70.00
Reserve for Animal Control Fund Expenditures		17,482.60
Total Animal Control Fund	23,495.50	23,495.50

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2015

Title of Account	Debit	Credit
Trust Other Fund		
Cash	2,172,677.94	
Deferred Charges		
Sub-total	2,172,677.94	-

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2015

Title of Account	Debit	Credit
Trust Other Fund (Cont'd)		
Totals from Sheet 6i	2,172,677.94	-
Due to Current Fund		50,845.85
Reserve for Unemployment Compensation Insurance		71,622.57
Reserve for Payroll Deductions Payable		3,148.78
Miscellaneous Trust - Other Reserves (Sheet 6b)		2,047,060.74
Total Trust Other Fund	2,172,677.94	2,172,677.94

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2015

Title of Account	Debit	Credit
Municipal Open Space Trust Fund		
Cash	317,156.63	
Due from Burlington County	42,000.00	
Due from Current Fund	156.08	
Due to Burlington County - Farmland Preservation		1,268.91
Reserve for Future Use		358,043.80
Total Municipal Open Space Trust Fund	359,312.71	359,312.71

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014:	(1)	$	14,250.00
		x	25%
	(2)	$	3,562.50
Municipal Public Defender Trust Cash Balance December 31, 2015:	(3)	$	7,076.00

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: Robin Sarlo

Signature: Robin Sarlo

Certificate #: N-0837

Date: 2/6/16

SCHEDULE OF TRUST FUND RESERVES

	Purpose	Amount Dec. 31, 2014 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2015
1.	See Attached	$ 2,490,261.10	$ 1,106,150.63	$ 1,549,350.99	$ 2,047,060.74
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
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12.					
13.					
14.					
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17.					
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19.					
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24.					
25.					
26.					
27.					
28.					
29.					
30.					
	Totals:	$ 2,490,261.10	1,106,150.63	1,549,350.99	$ 2,047,060.74

TOWNSHIP OF LUMBERTON
Trust Other Fund
Schedule of Trust Fund Reserves

Purpose	Amount Dec. 31, 2014 Per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2015
Accumulated Absences		$ 1,000.00		$ 1,000.00
Affordable Housing Trust Development Fees	$ 766,617.84	6,398.79	$ 9,670.55	763,346.08
Developers' Escrow Fund	1,279,457.30	184,789.72	663,542.39	800,704.63
Community Policing Donations	4,156.83	7,250.99	8,587.67	2,820.15
Disposal of Forfeited Property	11,992.94	1,997.09	3,181.96	10,808.07
K9 Donation Fund	5,800.11	5,629.90	7,431.72	3,998.29
Municipal Public Defender	5,992.50	18,883.50	17,800.00	7,076.00
National Night Out	381.00	17,927.01	17,542.53	765.48
Outside Employment of Off-Duty Municipal Police Officer	30,242.70	239,365.91	198,262.50	71,346.11
Parking Offense Adjudication Act (POAA)	1,519.20	107.36		1,626.56
Recreation Trust Fund	20,552.99	22,330.00	350.00	42,532.99
Sanitary Landfill	105,924.02	158.99		106,083.01
Snow Removal Trust Fund		31,424.80	21,282.59	10,142.21
Street Opening Donations	450.00			450.00
Tax Sale Premiums	225,200.00	258,800.00	312,900.00	171,100.00
Tax Title Liens	26,281.43	310,086.57	287,435.54	48,932.46
Township Beautification Fund Donations	172.45		134.78	37.67
Uniform Fire Safety Act Penalty Monies	5,519.79		1,228.76	4,291.03
Totals:	$ 2,490,261.10	$ 1,106,150.63	$ 1,549,350.99	$ 2,047,060.74

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	RECEIPTS					Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total	-	-	-	-	-	-	-	-

Sheet 7

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	175,000.00	XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	175,000.00
Cash	1,575,042.35	
Deferred Charges		
Deferred Charges to Future Taxation - Funded	3,620,068.93	
Deferred Charges to Future Taxation - Unfunded	2,410,786.00	
Federal, State, and Other Grants Receivable	350,000.00	
Due from Federal and State Grant Fund	306,972.35	
Reserve for Federal, State, and Other Grants Receivable		175,000.00
Contracts Payable		349,377.41
General Capital Bonds		2,966,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		2,235,786.00
Assessment Notes		
New Jersey Environmental Infrastructure Loans Payable		654,068.93
Loans Payable		
Improvement Authorizations - Funded		639,047.19
Improvement Authorizations - Unfunded		1,074,555.45
Capital Improvement Fund		139,132.00
Down Payments on Improvements		
Capital Surplus		29,902.65
Total	8,437,869.63	8,437,869.63

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2015

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	48,950.93	2,510,053.63	103,195.66	2,455,808.90
Trust - Assessment				
Trust - Dog License		23,667.70	172.20	23,495.50
Trust - Other	2.62	2,326,482.31	153,806.99	2,172,677.94
Capital - General		1,591,661.73	16,619.38	1,575,042.35
Water - Operating Utility Operating				
Water - Capital Utility Capital				
Utility Operating				
Utility Capital				
Public Assistance #1**				
Public Assistance #2**				
Garbage District				
Federal and State Grant Fund		331,611.66	14,740.79	316,870.87
Municipal Open Space Trust Fund	62,418.21	261,643.21	6,904.79	317,156.63
Assessment Trust				
Water Assessment Trust				
Total	111,371.76	7,045,120.24	295,439.81	6,861,052.19

* - Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: [signature] Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2015 (CONT'D)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

Fulton Bank:	
Current Fund:	
Current Fund	2,510,053.63
Federal and State Grant Fund:	
State and Federal Grant	331,611.66
Animal Control Fund:	
Dog Trust Fund	23,667.70
Municipal Open Space Trust Fund:	
Open Space	261,643.21
Trust - Other Funds:	
Recreation Trust	42,532.99
Fire Safety Trust	4,291.03
Escrow	885,530.36
Trust Other	164,009.67
Landfill Closure	106,083.01
Police Forfeiture	7,769.16
Police Federal Forfeiture	3,038.91
COAH Trust	763,346.08
Tax Title Lien Redemption	54,465.93
Lumberton Twp. POAA 21	1,626.56
Payroll	107,750.95
Flexible Spending Account	2,673.81
Public Defender Trust	10,576.00
Off Duty Police Trust	110,057.98
Unemployment Insurance	62,729.87
General Capital Fund:	
Capital Fund	1,591,661.73
Total	7,045,120.24

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

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2015	2015 Budget Revenue Realized	Accrued	Received	Canceled	Balance Dec. 31, 2015
See Attached	79,267.54		43,742.80	42,830.83	299.38	79,880.13
Totals	79,267.54	-	43,742.80	42,830.83	299.38	79,880.13

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
Statement of Federal, State, and Other Grants Receivable
For the Year Ended December 31, 2015

	Balance December 31, 2014	Accrued	Receipts	Cancellations - Federal, State, and Other Grants - Appropriated	Balance December 31, 2015
State Grants:					
N.J. Department of Environmental Protection:					
Municipality Road Mileage:					
Clean Communities Program - FY 2015		$ 26,310.20	$ 26,310.20		
Green Communities Grant - 2013	$ 3,000.00				$ 3,000.00
N.J. Department of Health and Senior Services:					
Alcohol, Education, Rehabilitation and Enforcement Trust Fund:					
Municipal Alcohol Education/Rehabilitation Program - 2015		589.33	589.33		
N.J. Department of the Attorney General, Law and Public Safety:					
Body Armor Replacement Program:					
Body Armor Replacement Program - 2015		1,931.30	1,931.30		
N.J. Department of Transportation:					
Highway Planning and Construction:					
Allspice Way and Savoy Way Improvements	74,267.50			$ 299.34	73,968.16
Total State Grants	77,267.50	$ 28,830.83	$ 28,830.83	299.34	76,968.16
Other Grants:					
Burlington County Drug Enforcement Demand Reduction Grant	1,000.00				1,000.00
Walmart Foundation (Local Facility Giving Program)	1,000.00				1,000.00
Total Other Grants	2,000.00	-	-	-	2,000.00
Total Federal, State, and Other Grants	$ 79,267.54	$ 43,742.80	$ 42,830.83	$ 299.38	$ 79,880.13

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
Statement of Federal, State, and Other Grants Receivable
For the Year Ended December 31, 2015

	Balance December 31, 2014	Accrued	Receipts	Cancellations - Federal, State, and Other Grants - Appropriated	Balance December 31, 2015
Federal Grants:					
U.S. Department of Justice:					
Bulletproof Vest Partnership Program:					
Bulletproof Vest Grant - FY 2015		$ 911.97			$ 911.97
U.S. Department of Transportation:					
National Priority Safety Programs:					
Passed-Through New Jersey Department of Law and Public Safety:					
Occupant Protection - 2015		4,000.00	$ 4,000.00		
U.S. Department of Homeland Security:					
FY 2011 Homeland Security Grant	$ 0.04			$ 0.04	
Emergency Management Performance Grants:					
Passed-Through County of Burlington:					
Emergency Management Agency Assistance Subgrant Program - 2014		5,000.00	5,000.00		
Emergency Management Agency Assistance Subgrant Program - 2015		5,000.00	5,000.00		
Total Federal Grants	0.04	14,911.97	14,000.00	0.04	911.97

(Continued)

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations			Expended	Encumbered	Canceled	Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
See Attached	303,484.50	19,907.14	35,899.53		207,390.07	20,388.07	299.38	131,213.65
Total	303,484.50	19,907.14	35,899.53	-	207,390.07	20,388.07	299.38	131,213.65

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal, State, and Other Grants - Appropriated
For the Year Ended December 31, 2015

	Balance December 31, 2014		Transferred from 2015 Budget Appropriations	Paid or Charged	Encumbrances	Cancellations - Federal, State, and Other Grants Receivable	Balance December 31, 2015
	Reserved	Encumbrances					
State Grants (Cont'd):							
N.J. Department of Treasury:							
Governor's Council on Alcoholism and Drug Abuse:							
Municipal Alliance on Alcoholism & Drug Abuse	$ 485.41						$ 485.41
Total State Grants	278,670.68	-	$ 41,806.67	$ 198,899.07	$ 20,388.07	$ 299.34	100,890.87
Other Grants:							
Burlington County Drug Enforcement Demand Reduction Grant	1,000.00						1,000.00
Burlington County Municipal Park Development Grant - 2011	140.19						140.19
Total Other Grants	1,140.19	-	-	-	-	-	1,140.19
Total Federal, State, and Other Grants	$ 301,865.50	$ 1,619.00	$ 55,806.67	$ 207,390.07	$ 20,388.07	$ 299.38	$ 131,213.65

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal, State, and Other Grants - Appropriated
For the Year Ended December 31, 2015

	Balance December 31, 2014		Transferred from 2015 Budget	Paid or		Cancellations - Federal, State, and Other Grants	Balance
	Reserved	Encumbrances	Appropriations	Charged	Encumbrances	Receivable	December 31, 2015
State Grants:							
N.J. Department of Community Affairs:							
Domestic Violence Grant	$ 260.75						$ 260.75
N.J. Department of Environmental Protection:							
Municipality Road Mileage:							
Clean Communities Program - FY 2014	21,289.51			$ 8,166.92	$ 3,625.62		9,496.97
Clean Communities Program - FY 2015			$ 26,310.20				26,310.20
Green Communities Grant - 2013	5.00						5.00
State Recycling:							
Recycling Contest	1,000.00						1,000.00
Recycling Tonnage Grant - 2012	29,957.28		12,973.17	9,756.94			33,173.51
Recycling Tonnage Grant - 2013	12,876.85						12,876.85
Storm Water Regulation	1,644.90						1,644.90
N.J. Department of Health and Senior Services:							
Alcohol, Education, Rehabilitation and Enforcement Trust Fund:							
Municipal Alcohol Education/Rehabilitation Program - 2013	13,145.10						13,145.10
Municipal Alcohol Education/Rehabilitation Program - 2013	472.64						472.64
Municipal Alcohol Education/Rehabilitation Program - 2015			589.33				589.33
N.J. Department of Law and Public Safety:							
Body Armor Replacement Program:							
Body Armor Replacement Program - 2013	504.05			504.05			
Body Armor Replacement Program - 2014			1,933.97	1,363.95			570.02
Drunk Driving Enforcement Fund:							
Drunk Driving Enforcement Fund - 2013	1,029.19			169.00			860.19
N.J. Department of Transportation:							
Highway Planning and Construction:							
Allspice Way and Savoy Way Improvements	196,000.00			178,938.21	16,762.45	$ 299.34	

(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, 2015

	Balance December 31, 2014 Reserved	Balance December 31, 2014 Encumbrances	Transferred from 2015 Budget Appropriations	Paid or Charged	Encumbrances	Cancellations - Federal, State, and Other Grants Receivable	Balance December 31, 2015
Federal Grants:							
U.S. Department of Transportation:							
Highway Planning and Construction:							
Pothole Program	$ 2,180.00						$ 2,180.00
National Priority Safety Programs:							
Passed-Through New Jersey Department of Law and Public Safety:							
Occupant Protection - 2012	3,750.00						3,750.00
Occupant Protection - 2013	4,000.00			$ 4,000.00			
Occupant Protection - 2014			$ 5,000.00				5,000.00
Occupant Protection - 2015			4,000.00				4,000.00
Recreational Trails Program:							
New Jersey DEP Recreation Trails Program	358.00						358.00
U.S. Department of Homeland Security:							
FY 2011 Homeland Security Grant	0.04					$ 0.04	
Emergency Management Performance Grants:							
Passed-Through County of Burlington:							
Emergency Management Agency Assistance Subgrant Program - 2011	1,766.59	$ 1,619.00		3,385.59			
Emergency Management Agency Assistance Subgrant Program - 2012	5,000.00			1,105.41			3,894.59
Emergency Management Agency Assistance Subgrant Program - 2013	5,000.00						5,000.00
Emergency Management Agency Assistance Subgrant Program - 2014			5,000.00				5,000.00
Total Federal Grants	22,054.63	1,619.00	14,000.00	8,491.00	-	0.04	29,182.59

(Continued)

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2015	Transferred from 2015 Budget Appropriations		Receipts	Federal, State, and Other Grants Receivable	Realized as Revenue in 2015		Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
See Attached	19,907.14				43,742.80	55,806.67		7,843.27
Totals	19,907.14	-	-	-	43,742.80	55,806.67	-	7,843.27

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal, State, and Other Grants - Unappropriated
For the Year Ended December 31, 2015

	Balance December 31, 2014	Federal, State, and Other Grants Receivable	Realized as Revenue in 2015	Balance December 31, 2015
State Grants:				
N.J. Department of Environmental Protection:				
Municipality Road Mileage:				
Clean Communities Program - FY 2015		$ 26,310.20	$ 26,310.20	
State Recycling:				
Recycling Tonnage Grant - 2012	$ 12,973.17		12,973.17	
N.J. Department of Health and Senior Services:				
Alcohol, Education, Rehabilitation and Enforcement Trust Fund:				
Municipal Alcohol Education/Rehabilitation Program - 2015		589.33	589.33	
N.J. Department of the Attorney General, Law and Public Safety:				
Body Armor Replacement Program:				
Body Armor Replacement Program - 2014	1,933.97		1,933.97	
Body Armor Replacement Program - 2015		1,931.30		$ 1,931.30
Total State Grants	14,907.14	28,830.83	41,806.67	1,931.30
Total Federal, State, and Other Grants	$ 19,907.14	$ 43,742.80	$ 55,806.67	$ 7,843.27

TOWNSHIP OF LUMBERTON
FEDERAL AND STATE GRANT FUND
Statement of Reserve for Federal, State, and Other Grants - Unappropriated
For the Year Ended December 31, 2015

	Balance December 31, 2014	Federal, State, and Other Grants Receivable	Realized as Revenue in 2015	Balance December 31, 2015
Federal Grants:				
U.S. Department of Justice:				
Bulletproof Vest Partnership Program:				
Bulletproof Vest Grant - FY 2015		$ 911.97		$ 911.97
U.S. Department of Transportation:				
National Priority Safety Programs:				
Passed-Through New Jersey Department of Law and Public Safety:				
Occupant Protection - 2014	$ 5,000.00		$ 5,000.00	
Occupant Protection - 2015		4,000.00	4,000.00	
U.S. Department of Homeland Security:				
Emergency Management Performance Grants:				
Passed-Through County of Burlington:				
Emergency Management Agency Assistance Subgrant Program - 2014		5,000.00	5,000.00	
Emergency Management Agency Assistance Subgrant Program - 2015		5,000.00		5,000.00
Total Federal Grants	5,000.00	14,911.97	14,000.00	5,911.97

(Continued)

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2015		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	102,438.50
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85002-00	XXXXXXXX	6,913,728.50
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXX	14,166,759.00
Levy Calendar Year 2015		XXXXXXXX	
Paid		13,934,380.00	XXXXXXXX
Balance December 31, 2015		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00	165,166.50	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85004-00	7,083,379.50	XXXXXXXX
		21,182,926.00	21,182,926.00

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

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2015	85045-00	XXXXXXXX	479,378.77
2015 Levy	85105-00	XXXXXXXX	139,137.30
Added and Omitted Levy		XXXXXXXX	156.08
Interest Earned		XXXXXXXX	1,242.91
Expenditures		261,871.26	XXXXXXXX
Balance December 31, 2015	85046-00	358,043.80	XXXXXXXX
		619,915.06	619,915.06

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance January 1, 2015		XXXXXXXX	XXXXXXXX
School Tax Payable #	85031-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85032-00	XXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXX	
Levy Calendar Year 2015		XXXXXXXX	
Paid			XXXXXXXX
Balance December 31, 2015		XXXXXXXX	XXXXXXXX
School Tax Payable #	85033-00	-	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85034-00	-	XXXXXXXX
# Must include unpaid requisitions		-	-

REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance January 1, 2015		XXXXXXXX	XXXXXXXX
School Tax Payable #	85041-00	XXXXXXXX	(4.06)
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85042-00	XXXXXXXX	2,748,253.50
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXX	5,548,113.00
Levy Calendar Year 2015		XXXXXXXX	
Paid		5,522,310.02	XXXXXXXX
Balance December 31, 2015		XXXXXXXX	XXXXXXXX
School Tax Payable #	85043-00	(4.08)	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85044-00	2,774,056.50	XXXXXXXX
# Must include unpaid requisitions		8,296,362.44	8,296,362.44

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2015		XXXXXXXX	XXXXXXXX
County Taxes	80003-01	XXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	7,998.23
2015 Levy		XXXXXXXX	XXXXXXXX
General County	80003-03	XXXXXXXX	4,587,364.86
County Library	80003-04	XXXXXXXX	427,397.74
County Health		XXXXXXXX	
County Open Space Preservation		XXXXXXXX	539,013.85
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	6,015.09
Paid		5,561,774.68	XXXXXXXX
Balance December 31, 2015		XXXXXXXX	XXXXXXXX
County Taxes		-	XXXXXXXX
Due County for Added and Omitted Taxes		6,015.09	XXXXXXXX
		5,567,789.77	5,567,789.77

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2015		80003-06	XXXXXXXX	
2015 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXX	XXXXXXXX
Fire -	81108-00		XXXXXXXX	XXXXXXXX
Sewer -	81111-00		XXXXXXXX	XXXXXXXX
Water -	81112-00		XXXXXXXX	XXXXXXXX
Garbage -	81109-00		XXXXXXXX	XXXXXXXX
Open Space -	81105-00		XXXXXXXX	XXXXXXXX
			XXXXXXXX	XXXXXXXX
			XXXXXXXX	XXXXXXXX
Total 2015 Levy		80003-07	XXXXXXXX	
Paid		80003-08		XXXXXXXX
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	XXXXXXXX	
State Library Aid Received in 2015	80004-02	XXXXXXXX	
Expended	80004-09		XXXXXXXX
Balance December 31, 2015	80004-10	-	
		-	-

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

Balance January 1, 2015	80004-03	XXXXXXXX	
State Library Aid Received in 2015	80004-04	XXXXXXXX	
Expended	80004-11		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 January 1, 2015	80004-05	XXXXXXXX	
State Library Aid Received in 2015	80004-06	XXXXXXXX	
Expended	80004-13		XXXXXXXX
Balance December 31, 2015	80004-14	-	
		-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2015

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:		XXXXXXXX	XXXXXXXX	XXXXXXXXX
Adopted Budget		2,600,763.83	2,754,796.91	154,033.08
Added by N.J.S. 40A:4-87: (List on 17a)		XXXXXXXX	XXXXXXXX	XXXXXXXXX
		35,899.53	35,899.53	-
Total Miscellaneous Revenue Anticipated	80103-	2,636,663.36	2,790,696.44	154,033.08
Receipts from Delinquent Taxes	80104-	220,000.00	235,798.52	15,798.52
Amount to be Raised by Taxation:		XXXXXXXX	XXXXXXXX	XXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	5,796,251.17	XXXXXXXX	XXXXXXXXX
(b) Addition to Local District School Tax	80106-		XXXXXXXX	XXXXXXXXX
(c) Minimum Library Tax	80121-		XXXXXXXX	XXXXXXXXX
Total Amount to be Raised by Taxation	80107-	5,796,251.17	5,837,329.56	41,078.39
		8,960,414.53	9,171,324.52	210,909.99

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXX	30,804,248.62
Amount to be Raised by Taxation		XXXXXXXX	XXXXXXXXX
Local District School Tax	80109-00	14,166,759.00	XXXXXXXXX
Regional School Tax	80119-00	-	XXXXXXXXX
Regional High School Tax	80110-00	5,548,113.00	XXXXXXXXX
County Taxes	80111-00	5,553,776.45	XXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	6,015.09	XXXXXXXXX
Special District Taxes	80113-00	-	XXXXXXXXX
Municipal Open Space Tax	80120-00	139,293.38	XXXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXX	447,037.86
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or)	80116-00	5,837,329.56	XXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXX	
		31,251,286.48	31,251,286.48

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

STATEMENT OF GENERAL BUDGET REVENUES 2015
(CONTINUED)

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

Source	Budget	Realized	Excess or Deficit
Occupant Protection - 2015	4,000.00	4,000.00	
Emergency Management Agency Assistance Subgrant Program - 2014	5,000.00	5,000.00	
Clean Communities Program - FY 2015	26,310.20	26,310.20	
Municipal Alcohol Education/Rehabilitation Program - 2015	589.33	589.33	
Total (Sheet 17)	35,899.53	35,899.53	-

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

CFO Signature: Rob Parks

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted		80012-01	8,924,515.00
2015 Budget - Added by N.J.S. 40A:4-87		80012-02	35,899.53
Appropriated for 2015 (Budget Statement Item 9)		80012-03	8,960,414.53
Appropriated for 2015 Emergency Appropriation (Budget Statement Item 9)		80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	8,960,414.53
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	8,960,414.53
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	7,799,116.74	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	447,037.86	
Reserved	80012-10	705,993.83	
Total Expenditures		80012-11	8,952,148.43
Unexpended Balances Canceled (see footnote)		80012-12	8,266.10

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2015 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	154,033.08
Delinquent Tax Collections	80013-02	XXXXXXXX	15,798.52
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	41,078.39
Unexpended Balances of 2015 Budget Appropriations	80013-04	XXXXXXXX	8,266.10
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	57,266.32
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves	80013-05	XXXXXXXX	668,272.90
Prior Years Interfunds Returned in 2015	80013-06	XXXXXXXX	
Due Animal Control Fund - Statutory Excess		XXXXXXXX	5,934.50
Interfund Liquidations in 2015		XXXXXXXX	25,646.95
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2015	80013-07	9,661,982.00	XXXXXXXX
Balance December 31, 2015	80013-08	XXXXXXXX	9,857,436.00
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
			XXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXX
Interfund Advances Originating in 2015	80013-12	0.02	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,171,750.74	XXXXXXXX
		10,833,732.76	10,833,732.76

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Certificate of Redemption	350.00
Certified Birth Certificate	30.00
Certified Death Certificate	258.00
Certified Lists	190.00
Certified Marriage	295.00
DMV Fines	4,250.00
Duplicate Bills	684.00
Easement	2,500.00
Federal Emergency Management Agency Reimbursements	23,865.63
Fiber Optic Lines	1,750.00
Other	1,158.84
Penalty	1,886.54
Photocopies	24.08
Police Deposits / Reports	2,739.64
Refund of Prior Year Expenditures	1,734.78
Refunds	312.50
Restitution	211.00
Scrap Metal Fees	2,353.90
Senior Citizen and Veteran Administrative Fee	1,907.41
Sidewalk Fund	9,780.00
Trash Buckets	940.00
Due Trust - Other Funds:	
Other	45.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	57,266.32

SURPLUS - CURRENT FUND
YEAR 2015

		Debit	Credit
1. Balance January 1, 2015	80014-01	XXXXXXXX	422,023.82
2.		XXXXXXXX	
3. Excess Resulting from 2015 Operations	80014-02	XXXXXXXX	1,171,750.74
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	307,500.00	XXXXXXXX
5. Amount Appropriated in the 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXX
6.			XXXXXXXX
7. Balance December 31, 2015	80014-05	1,286,274.56	XXXXXXXX
		1,593,774.56	1,593,774.56

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

Cash		80014-06	2,455,808.90
Investments		80014-07	
Sub Total			2,455,808.90
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	1,177,060.45
Cash Surplus		80014-09	1,278,748.45
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	7,526.11	
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets		80014-14	7,526.11
		80014-15	1,286,274.56

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

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2015 LEVY

1. Amount of Levy as per Duplicate (Analysis) #			82101-00	$ 31,208,498.04
or				
(Abstract of Ratables)			82113-00	
2. Amount of Levy Special District Taxes			82102-00	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.			82103-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.			82104-00	33,931.32
5a. Subtotal 2015 Levy		31,242,429.36		
5b. Reductions due to tax appeals **				
5c. Total 2015 Tax Levy			82106-00	31,242,429.36
6 Transferred to Tax Title Liens			82107-00	35,775.86
7. Transferred to Foreclosed Property			82108-00	
8. Remitted, Abated or Canceled			82109-00	106,835.61
9. Discount Allowed			82110-00	
10. Collected in Cash: In 2014	82121-00	158,506.91		
In 2015 *	82122-00	30,549,991.71		
Homestead Benefit Revenue	82124-00			
State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00	95,750.00		
Total to Line 14	82111-00	30,804,248.62		
11. Total Credits				30,946,860.09
12. Amount Outstanding December 31, 2015			83120-00	295,569.27

13. Percentage of Cash Collections to Total 2015 Levy, (Item 10 divided by Item 5c) is 98.60% (82112-00)

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	30,804,248.62
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	-
To Current Taxes Realized in Cash (Sheet 17)	30,804,248.62

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

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

* Include overpayments applied as part of 2015 collections.

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

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

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	7,146.68	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	10,000.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	84,750.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	1,750.00	XXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXX	
9. Received in Cash from State	XXXXXXXX	95,370.57
10.		
11.		
12. Balance December 31, 2015	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	7,526.11
Due To State of New Jersey	-	XXXXXXXX
	103,646.68	103,646.68

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

Line 2	10,000.00
Line 3	84,750.00
Line 4	1,750.00
Sub-Total	96,500.00
Less: Line 7	750.00
To Item 10, Sheet 22	95,750.00

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

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

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

Signature of Tax Collector

T-8110
License #

2/6/16
Date

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

			YEAR 2016	YEAR 2015
1. Total General Appropriations for 2016 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes		80015-		XXXXXXXX
2. Local District School Tax -	Actual	80016-		14,166,759.00
	Estimate**	80017-		XXXXXXXX
3. Regional School District Tax -	Actual	80025-		-
	Estimate*	80026-		XXXXXXXX
4. Regional High School Tax -	Actual	80018-		5,548,113.00
School Budget	Estimate*	80019-		XXXXXXXX
5. County Tax	Actual	80020-		5,553,776.45
	Estimate*	80021-		XXXXXXXX
6. Special District Taxes	Actual	80022-		-
	Estimate*	80023-		XXXXXXXX
7. Municipal Open Space Tax	Actual	80027-		139,293.38
	Estimate*	80028-		XXXXXXXX
8. Total General Appropriations & Other Taxes		80024-01	-	
9. Less: Total Anticipated Revenues from 2016 in Municipal Budget (Item 5)		80024-02		
10. Cash Required from 2016 Taxes to Support Local Municipal Budget and Other Taxes		80024-03	-	
11. Amount of item 10 Divided by [ ] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		[820034-04] 80024-05		

Analysis of Item 11:	
Local District School Tax (Amount Shown on Line 2 Above)	-
Regional School District Tax (Amount Shown on Line 3 Above)	-
Regional High School Tax (Amount Shown on Line 4 Above)	-
County Tax (Amount Shown on Line 5 Above)	-
Special District Tax (Amount Shown on Line 6 Above)	-
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-
Tax in Local Municipal Budget	
Total Amount (see Line 11)	

* Must not be stated in an amount less than "actual" Tax of year 2015.

** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2016 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations		-
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues		-
Amount to be Raised by Taxation in Municipal Budget	80024-07	

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2015			652,863.48	XXXXXXXX
A. Taxes	83102-00	262,457.68	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83103-00	390,405.80	XXXXXXXX	XXXXXXXX
2. Canceled:			XXXXXXXX	XXXXXXXX
A. Taxes		83105-00	XXXXXXXX	21,169.57
B. Tax Title Liens		83106-00	XXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXX	XXXXXXXX
A. Taxes		83108-00	XXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXX	
4. Added Taxes		83110-00		XXXXXXXX
5. Added Tax Title Liens		83111-00		XXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXX	5,468.47
B. Tax Title Liens - Transfers from Taxes		83107-00	5,468.47	XXXXXXXX
7. Balance Before Cash Payments			XXXXXXXX	631,693.91
8. Totals			658,331.95	658,331.95
9. Balance Brought Down			631,693.91	XXXXXXXX
10. Collected:			XXXXXXXX	235,798.52
A. Taxes	83116-00	235,798.52	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83117-00		XXXXXXXX	XXXXXXXX
11. Interest and Costs - 2015 Tax Sale		83118-00	8,059.78	XXXXXXXX
12. 2015 Taxes Transferred to Liens		83119-00	35,775.86	XXXXXXXX
13. 2015 Taxes		83123-00	295,569.27	XXXXXXXX
14. Balance December 31, 2015			XXXXXXXX	735,300.30
A. Taxes	83121-00	295,590.39	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83122-00	439,709.91	XXXXXXXX	XXXXXXXX
15. Totals			971,098.82	971,098.82

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 37.33%

17. Item No. 14 multiplied by percentage shown above is 274,472.68 and represents the maximum amount that may be anticipated in 2016. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

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

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: $ -
* Total Cash Collected in 2015 (84125-00)

Realized in 2015 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.)

	Caused By	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
1.	Emergency Authorization - Municipal*	$	$	$	$
2.	Emergency Authorizations - Schools	$	$	$	$
3.		$	$	$	$
4.		$	$	$	$
	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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2014	REDUCED IN 2015		Balance Dec. 31, 2015
					By 2015 Budget	Canceled by Resolution	
	Totals	-	-	-	-	-	-
					80025-00	80026-00	

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

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance Dec. 31, 2015 must be entered here and then raised in the 2016 budget.

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2014	REDUCED IN 2015		Balance Dec. 31, 2015
					By 2015 Budget	Canceled by Resolution	
	Totals	-	-	-	-	-	-
					80027-00	80028-00	

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

Chief Financial Officer

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

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

MUNICIPAL GENERAL CAPITAL BONDS

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXX	3,891,000.00	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	925,000.00	XXXXXXXX	
Outstanding December 31, 2015	80033-04	2,966,000.00	XXXXXXXX	
		3,891,000.00	3,891,000.00	
2016 Bond Maturities - General Capital Bonds			80033-05 $	952,000.00
2016 Interest on Bonds *		80033-06	85,855.00	
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2015	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2015	80033-10	-	XXXXXXXX	
		-	-	
2016 Bond Maturities - Assessment Bonds			80033-11 $	
2016 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13 $	85,855.00

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

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

MUNICIPAL NEW JERSEY ENVIRONMENTAL INFRASTRUCUTURE LOANS

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXX	768,597.25	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	114,528.32	XXXXXXXX	
Outstanding December 31, 2015	80033-04	654,068.93	XXXXXXXX	
		768,597.25	768,597.25	
2016 Loan Maturities			80033-05 $	120,824.88
2016 Interest on Loans			80033-06 $	21,112.50
Total 2016 Debt Service for		Loan	80033-13 $	141,937.38

LOAN

Outstanding January 1, 2015	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2015	80033-10	-	XXXXXXXX	
		-	-	
2016 Loan Maturities			80033-11 $	
2016 Interest on Loans			80033-12 $	
Total 2016 Debt Service for		Loan	80033-13 $	-

LIST OF LOANS ISSUED DURING 2015

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

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

TYPE I SCHOOL TERM BONDS

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding December 31, 2015	80034-03	-	XXXXXXXX	
		-	-	
2016 Bond Maturities - Term Bonds	80034-04	$		
2016 Interest on Bonds *	80034-05	$		
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2015	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding December 31, 2015	80034-09	-	XXXXXXXX	
		-	-	
2016 Interest on Bonds *	80034-10	$		
2016 Bond Maturities - Serial Bonds			80034-11 $	
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12 $	-

LIST OF BONDS ISSUED DURING 2015

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

2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Various Capital Improvements	1,178,000.00	05/14/15	1,178,000.00	05/13/16	0.71%	-	8,363.80	05/13/16
2. Improvement to Village Green Park (Phase II)	71,250.00	09/22/15	71,250.00	05/13/16	0.89%	-	406.53	05/13/16
3. Improvements to Township Public Boat Ramp	157,500.00	09/22/15	157,500.00	05/13/16	0.89%	-	898.66	05/13/16
4. Various Capital Improvements	829,036.00	09/22/15	829,036.00	05/13/16	0.89%	-	4,730.27	05/13/16
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	2,235,786.00		2,235,786.00			-	14,399.27	
						80051-01	80051-02	

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	
						80051-01	80051-02	

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total			
Total	-	-	-
		80051-01	80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2015		2015 Authorizations	Transferred from Contracts Payable / Reimbursements	Expended	Authorizations Canceled	Balance - December 31, 2015	
	Funded	Unfunded					Funded	Unfunded
See Attached	965,556.42	224,215.06	2,501,570.00	488,244.76	1,529,768.82	936,214.78	639,047.19	1,074,555.45
	965,556.42	224,215.06	2,501,570.00	488,244.76	1,529,768.82	936,214.78	639,047.19	1,074,555.45

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

TOWNSHIP OF LUMBERTON
GENERAL CAPITAL FUND
Statement of Improvement Authorizations
For the Year Ended December 31, 2015

Ordinance Number	Edmunds Account Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance December 31, 2014 Funded	Balance December 31, 2014 Unfunded	2015 Authorizations: Capital Improvement Fund	2015 Authorizations: Capital Surplus	2015 Authorizations: Deferred Charges to Future Taxation - Unfunded	Transferred from Contracts Payable	Reimbursements - Due Federal and State Grant Fund	Transfers	Paid or Charged	Transferred to Contracts Payable	Cancellations	Balance December 31, 2015 Funded	Balance December 31, 2015 Unfunded
General Improvements:																	
2012-12-015	C-04-55-999-026	Providing for a Flood Mitigation Project including the Acquisition of Interests in and Improvements to Real Property	12/18/12	$ 680,000.00	$ 654,878.11					$ 787.50			$ 48,619.54	$ 183.16		$ 606,862.91	
2013-03-003	C-04-55-999-028	Various Capital Improvements	04/06/13	842,500.00	89,200.00								17,912.46	47,510.76		23,776.78	
2013-08-007; 2015-07-010	C-04-55-999-031; C-04-55-999-032	Various Capital Improvements	09/17/13; 09/22/15	372,720.00	45,742.31	$ 1,400.00				12,277.92			4,068.91	1,806.54	$ 53,544.78		
2013-10-009	C-04-55-999-036	Improvement to Village Green Park (Phase II)	11/14/13	250,000.00	175,736.00	71,250.00							140,418.96	78,888.63			$ 27,678.41
2014-04-002; 2015-06-008		Various Capital Improvements	06/17/14; 07/28/15	882,670.00		151,565.06				419,914.68	$ 55,264.66	$ 255,925.60			882,670.00		
2015-03-004	C-04-55-999-047	Various Capital Improvements	03/24/15	1,240,000.00			$ 62,000.00		$ 1,178,000.00				609,511.15	175,086.83			455,402.02
2015-04-006	C-04-55-999-057	Improvements to Township Public Boat Ramp	04/28/15	350,000.00			17,500.00		332,500.00				46,441.00	30,176.84			273,382.16
2015-04-007; 2015-06-008	C-04-55-999-059	Various Capital Improvements	05/26/15; 07/28/15	872,670.00			43,634.00		829,036.00			(255,925.60)	284,326.89	14,324.65			318,092.86
2015-07-010	C-04-55-999-069	Various Capital Improvements	09/22/15	38,900.00				$ 38,900.00					29,092.50	1,400.00		8,407.50	
					$ 965,556.42	$ 224,215.06	$ 123,134.00	$ 38,900.00	$ 2,339,536.00	$ 432,980.10	$ 55,264.66	-	$ 1,180,391.41	$ 349,377.41	$ 936,214.78	$ 639,047.19	$ 1,074,555.45

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2015	80031-01	XXXXXXXX	48,266.00
Received from 2015 Budget Appropriation *	80031-02	XXXXXXXX	214,000.00
		XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	123,134.00	XXXXXXXX
			XXXXXXXX
Balance December 31, 2015	80031-05	139,132.00	XXXXXXXX
		262,266.00	262,266.00

* 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	XXXXXXXX	
Received from 2015 Budget Appropriation *	80030-02	XXXXXXXX	
Received from 2015 Emergency Appropriation *	80030-03	XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXX
			XXXXXXXX
Balance December 31, 2015	80030-05	-	XXXXXXXX
		-	-

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
Various Capital Improvements	1,240,000.00	1,178,000.00	62,000.00	62,000.00
Improvements to Township Public Boat Ram	350,000.00	332,500.00	17,500.00	17,500.00
Various Capital Improvements	872,670.00	872,670.00	43,634.00	43,634.00
Various Capital Improvements	38,900.00	-	-	-
Total 80032-00	2,501,570.00	2,383,170.00	123,134.00	123,134.00

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 - 2015

		Debit	Credit
Balance January 1, 2015	80029-01	XXXXXXXX	217,504.48
Premium on Sale of Bonds		XXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXX	68,802.65
Appropriated to Finance Improvement Authorizations	80029-02	38,900.00	XXXXXXXX
Appropriated to 2015 Budget Revenue	80029-03	217,504.48	XXXXXXXX
Balance December 31, 2015	80029-04	29,902.65	XXXXXXXX
		286,307.13	286,307.13

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, 2015 _____
2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A) _____
3. Amount of Bonds Issued Under Item 1 Maturing in 2016 _____
4. Amount of Interest on Bonds with a Covenant - 2016 Requirement _____
5. Total of 3 and 4 - Gross Appropriation -
6. Less Amount of Special Trust Fund to be Used _____
7. Net Appropriation Required -

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

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

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

MUNICIPALITIES ONLY

IMPORTANT

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

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

A.

1. Total Tax Levy for the Year 2015 was $ 31,242,429.36
2. Amount of Item 1 Collected in 2015 (*) $ 30,804,248.62
3. Seventy (70) percent of Item 1 $ 21,869,700.55

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2015?
   Answer YES or NO YES
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2015?
   Answer YES or NO: YES If answer is "NO" give details

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

C. Does the appropriation required to be included in the 2016 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: NO

D.

1. Cash Deficit 2014 $
2. 4% of 2014 Tax Levy for all purposes:
   Levy - - = $ -
3. Cash Deficit 2015 $
4. 4% of 2015 Tax Levy for all purposes:
   Levy - - 31,242,429.36 = $ 1,249,697.17

E.

Unpaid	2014	2015	Total
1. State Taxes	$	$	$ -
2. County Taxes	$	$ 6,015.09	$ 6,015.09
3. Amounts due Special Districts	$	$ -	$ -
4. Amounts due School Districts for Local School Tax	$	$ 165,166.50	$ 165,166.50

INSTRUCTIONS IN PREPARATION OF
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015

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

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

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

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5.	Trial Balance--Federal and State Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
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9, 9a, 9b, 9c	Cash Reconciliation
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13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Tax
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2015 Operations--Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	"Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2011
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriation
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27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
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37.	Capital Improvements Authorized in 2015
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