ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014
(UNAUDITED)

POPULATION LAST CENSUS	6,701
NET VALUATION TAXABLE 2014	3,285,349,130
MUNICODE	1,342

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.

Borough of Rumson, County of Monmouth

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature
Title Registered Municipal Accountant

(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, Helen Graves, am the Chief Financial Officer, License # No-323, of the Borough of Rumson, County of Monmouth 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	Helen Graves
Title	Chief Financial Officer
Address	80 East River Road, Rumson, NJ 07760
Phone Number	(732) 842 - 1170
Fax Number	(732) 219 - 0714
Email	hgraves@rumsonnj.gov

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 Borough of Rumson 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 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

(Registered Municipal Accountant)
Holman Frenia Allison P.C.
(Firm Name)
912 Highway 33, Suite 2
(Address)
Freehold, NJ 07728
(Address)
(732) 409 - 0800
(Phone Number)
ballison@hfacpas.com
(Email)
(732) 866 - 9312
(Fax Number)

Certified by me

This 4th day of February, 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: Dennis M. Peras

Signature: Dennis M. Peras

Certificate #: 004770

Date: 02-06-15

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: Borough of Rumson
Chief Financial Officer: Helen graves
Signature: Helen Graves
Certificate #: N0-323
Date: 2/10/15

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: Borough of Rumson
Chief Financial Officer: Helen Graves
Signature:
Certificate #: N0-323
Date:

21-601079
Fed I.D. #

Borough of Rumson
Municipality

Monmouth
County

Report of Federal and State Financial Assistance Expenditures of Awards

Fiscal Year Ending: December 31, 2014

	(1) Federal Programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	$	$ 276,596.11	$

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

X Single Audit
____ Program Specific Audit
____ Financial Statement Audit Performed in Accordance With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to $500,000 beginning with fiscal year ending 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

(1) Report expenditures from federal pass-through programs received directly from 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

2/10/15
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 Borough of Rumson, County of Monmouth during the year 2014 and that sheets 40 to 68 are unnecessary.

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

Name [signature]
Title Chief Financial Officer

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 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 $3,285,349,130.

[signature]
SIGNATURE OF TAX ASSESSOR

Borough of Rumson
MUNICIPALITY

Monmouth
COUNTY

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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Name _____
Title Chief Financial Officer

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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 $ _____.

_____
SIGNATURE OF TAX ASSESSOR

Borough of Rumson
MUNICIPALITY

Monmouth
COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2014

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

TITLE OF ACCOUNT	DEBIT	CREDIT
Assets		
Cash	18,478,378.44	
Change Fund	300.00	
Sub - Total: Cash & Cash Equivalents	18,478,678.44	
Fully Reserved Receivables		
Taxes Receivable	390,827.80	
Sewer Charges Receivable	37,300.21	
Revenue Accounts Receivable	3,716.20	
Property Acquired for Taxes - Assessed Valuation	5,800.00	
Sub - Total: Fully Reserved Receivables	437,644.21	
Deferred Charges		
Special Emergency - Superstorm Sandy	995,556.00	
Sub - Total: Deferred Charges	995,556.00	
Total Debits / Credits: This Sheet ONLY	19,911,878.65	

(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 AT DECEMBER 31, 2014

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

TITLE OF ACCOUNT	DEBIT	CREDIT
Liabilities:		
Appropriation Reserves		875,600.51
Encumbrances Payable		211,499.04
Accounts Payable		125,557.29
Due to Grant Fund		228,394.90
Due to Trust Fund - Other		1,314.75
Tax Overpayments		25,136.23
Sewer Overpayments		8,385.37
Drive - In Sanitation Overpayments		1,200.00
Local District School Taxes Payable		4,005,212.76
Regional High School Taxes Payable		3,787,060.11
County Taxes Payable		90,617.50
Prepaid Taxes		441,342.65
Due to State of NJ - Marriage Licenses		150.00
Due to State of NJ - UCC Training		6,319.33
Due to State Seniors & Veterans		10,858.03
Thrid Party Liens Payable		28.62
Prior Year Construction Fee Payable		133.50
Reserve for Master Plan		82.82
Total Debits / Credits: This Sheet ONLY		9,818,893.41

(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 AT DECEMBER 31, 2014

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

TITLE OF ACCOUNT	DEBIT	CREDIT
Liabilities (continued):		
Reserve for Revaluation		16,477.91
Reserve for Tax Sale Premiums		269,600.00
Reserve for Tax Appeals		236,213.55
Reserve for Special Emergency Note (Sandy)		45,440.84
Sub - Total: "Cash Liabilities"		10,386,625.71
Special Emergency Note Payable		995,556.00
Reserve for Receivables		437,644.21
Fund Balance		8,092,052.73
Grand Total Debits / Credits	19,911,878.65	19,911,878.65

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2 *
AS AT DECEMBER 31, 2014

TITLE OF ACCOUNT	DEBIT	CREDIT
Cash Account #1	839.35	
Reserve for Expenditure		839.35
Grand Total Debits / Credits	839.35	839.35

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2014

TITLE OF ACCOUNT	DEBIT	CREDIT
Assets		
Federal and State Grant Receivable	141,887.38	
Due From Current Fund	228,394.90	
Liabilities		
Encumbrance Payable		182,227.45
Reserve for Federal and State Grants - Appropriated		176,217.52
Reserve for Federal and State Grants - Unappropriated		11,837.31
Grand Total Debits / Credits	370,282.28	370,282.28

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)

AS AT DECEMBER 31, 2014

TITLE OF ACCOUNT	DEBIT	CREDIT
Dog Trust Fund		
Cash	16,300.71	
Due To State of NJ		3.60
Reserve for Expenditures		16,297.11
Sub - Total: Dog Trust Fund	16,300.71	16,300.71
Recreation Trust Fund		
Cash	314,142.60	
Fund Balance - Recreation		314,142.60
Sub - Total: Recreation Trust Fund	314,142.60	314,142.60
	-	-
Total Debits / Credits: This Sheet ONLY	330,443.31	330,443.31

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)

AS AT DECEMBER 31, 2014

TITLE OF ACCOUNT	DEBIT	CREDIT
Trust Other:		
Cash - Other	2,625,565.81	
Due from Current Fund	1,314.75	
Payroll Tax Payable - SUI		2,981.86
Reserve For:		
Special Assessment		2,613.00
Engineering and Escrow Deposits		494,932.17
Outside Employment		39,438.65
Forfeited Funds		433.22
Street Openings		22,500.00
Miscellaneous Other Expenses		14,670.88
Pension		8,796.73
Cafeteria		6,569.91
Unemployment		86,285.67
POAA		1,562.89
Public Defender		3,853.00
Cash Bonds		39,580.00
C.O.A.H.		1,674,995.04
Sick Leave		213,732.50
DARE		12,935.04
Uniform Fire Safety		1,000.00
Sub - Total: Trust Fund Other	2,626,880.56	2,626,880.56
Grand Total Debits / Credits	2,957,323.87	2,957,323.87

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013:	(1)	-	
	(2)		25%
Municipal Public Defender Trust Cash Balance December 31, 2014:	(3)	3,853.00	

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.

Amount in excess of the amount expended: 3 - (1 + 2) = 3,853.00

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: Helen Graves

Signature: Helen R Graves

Certificate #: NO-323

Date: 2/10/15

SCHEDULE OF TRUST FUND DEPOSITS AND RESERVES

PURPOSE	AMOUNT DECEMBER 31, 2013 PER AUDIT REPORT	RECEIPTS	DISBURSEMENTS	BALANCE AS DECEMBER 31, 2014
1. Recreation Commission	264,642.52	499,685.81	450,185.73	314,142.60
2. Pension System	11,131.48	799,196.09	801,530.84	8,796.73
3. State Unemployment	90,717.55	8,098.33	12,530.21	86,285.67
4. Forfeited Funds	429.47	4.05	0.30	433.22
5. Engineering and Escrow Deposit	431,104.26	127,870.23	64,042.32	494,932.17
6. Reserve for Street Openings	22,000.00	19,500.00	19,000.00	22,500.00
7. P.O.A.A. Fees	1,430.89	132.00		1,562.89
8. Public Defender	3,353.00	500.00		3,853.00
9. Reserve for Cash Bond	35,200.00	13,500.00	9,120.00	39,580.00
10. Outside Work - PD	40,127.65		689.00	39,438.65
11. Miscellaneous - Other	14,670.88			14,670.88
12. Special Assessment	2,613.00			2,613.00
13. Payroll Taxes Payable	2,981.86			2,981.86
14. Reserve for Sick Leave	211,332.50	8,000.00	5,600.00	213,732.50
15. Reserve for C.O.A.H.	1,293,530.31	434,411.55	52,946.82	1,674,995.04
16. Reserve for DARE	8,989.45	10,173.13	6,227.54	12,935.04
17. Reserve for Cafeteria	1,783.75	12,624.00	7,837.84	6,569.91
18. Reserve for Uniform Fire Safety	1,000.00			1,000.00
19.				
20.				
21.				
22.				
23.				
24.				
25.				
TOTALS	2,437,038.57	1,933,695.19	1,429,710.60	2,941,023.16

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND
AS AT DECEMBER 31, 2014

TITLE OF ACCOUNT	DEBIT	CREDIT
Est. Proceeds Bonds and Notes Authorized	997,500.00	XXXXX
Bonds and Notes Authorized but Not Issued	XXXXX	997,500.00
Cash & Investments	3,742,891.03	
Deferred Charges to Future Taxation		
Funded	11,186,679.93	
Unfunded	5,672,495.00	
Bond anticipation Notes Payable		4,674,995.00
Serial Bonds Payable		10,665,000.00
Encumbrances Payable		125,370.51
Green Acres Loans Payable		521,679.93
Capital Improvement Fund		1,600,495.77
Due to State of NJ		133.00
Improvement Authorizations		
Improvements - Funded		803,527.31
Improvements - Unfunded		2,114,337.65
Retainage Due to Contractors		84.00
Fund Balance		96,442.79
Grand Total	21,599,565.96	21,599,565.96

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks	Cash Book
	* On Hand	On Deposit	Outstanding	Balance
Current	15,383.73	18,620,190.44	156,895.73	18,478,678.44
Trust - Assessment				
Trust - Dog License		26,985.71	10,685.00	16,300.71
Trust - Other	108.28	2,639,010.54	13,553.01	2,625,565.81
Capital - General	-	3,747,961.03	5,070.00	3,742,891.03
Water (N/A) - Operating				
Water (N/A) - Capital		-		
Water (N/A) Utility -				
Assessment Trust		-		
Public Assistance**		839.35		839.35
Recreation Trust Fund		324,401.04	10,258.44	314,142.60
Total	15,492.01	25,359,388.11	196,462.18	25,178,417.94

* Include Deposits In Transit
** Be sure to include a Public Assistance Account 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, 2014.

I also certify that all amounts, if any, shown for Investments in Savings & Loan Associations on any trial balance have been verified the applicable passbooks at December 31, 2014.

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: _____ Title Registered Municipal Accountant

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

Current Fund	
Two River Community Bank	18,620,190.44
Sub-Total - Current Fund	18,620,190.44
General Capital Fund	
Two River Community Bank	3,582,690.20
Two River Community Bank	165,270.83
Sub-Total - General Capital Fund	3,747,961.03
Dog License Fund	
Rumson-Fair Haven Bank	26,985.71
Sub-Total - Dog License Fund	26,985.71
Public Assistance Trust Fund	
Rumson-Fair Haven Bank	839.35
Sub-Total - Public Assistance Trust Fund	839.35
Other Trust Fund	
Two River Community Bank	6,815.05
Wells Fargo	1,673,680.29
Two River Community Bank	12,935.04
Two River Community Bank	432.92
Two River Community Bank	813,567.84
Two River Community Bank	105,467.29
Two River Community Bank	10,923.25
Two River Community Bank	15,188.86
Two River Community Bank	
Sub-Total - Other Trust Fund	2,639,010.54
Recreation Trust Fund	
Two River Community Bank	324,401.04
Sub-Total - Recreation Trust Fund	324,401.04
Grand Total - details of "Cash on Deposit"	25,359,388.11

Note: Sections N.J.S.40A-61, 40A:4-62 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 JANUARY 1, 2014	2014 BUDGET REVENUE REALIZED	RECEIVED	CANCELLED	TRANSFERRED FROM UNAPPROPRIATED	BALANCE DECEMBER 31, 2014
Safe Neighborhood Program	28.00					28.00
Assistance to Firefighter Grant	1,426.00	15,000.00	15,000.00			1,426.00
Police Body Armor Grant	-	2,326.64			2,326.64	-
Drunk Driving Enforcement Fund	-	2,754.95	2,754.95			-
Clean Communities Program	-	30,714.18	14,865.44		15,848.74	-
Recycling Tonnage Grant	-	16,012.30			16,012.30	-
Alcohol Education & Rehabilitation Grant	-	1,599.82	649.89	(0.01)	949.94	-
NJ Forrestry - BSF Grant	-					-
NJ DOT Grant - Blackpoint Horseshoe	160,000.00		160,000.00			-
Sandy Planning Asst Grant	19,000.00	255,000.00	133,566.62			140,433.38
Page Totals	$ 180,454.00	$ 323,407.89	$ 326,836.90	$ (0.01)	$ 35,137.62	$ 141,887.38

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2014	Transferred from 2014 Budget Appropriations		Township Matching Share	Encumbrances Reclassified	Expended	Encumbered	Canceled	Balance December 31, 2014
		Budget	Appropriation By 40A:4-87						
N.J. Transportation Trust Fund Grant	57,503.32								57,503.32
Recycling Tonnage Grant	37,814.80	16,012.30				581.64			53,245.46
Emergency Road Repair Aid Grant	8,123.26								8,123.26
Clean Communities Program	4,059.97	15,848.74	14,865.44			16,725.96	250.00		17,798.19
D.W.I. Grant	593.24								593.24
Alcohol Education and Rehabilitation	7,192.46	949.94	649.88			559.50			8,232.78
Emergency Operations Planning	610.72								610.72
Body Armor Fund	4,379.82	2,326.64				6,706.46			-
Pothole Program	1,779.33								1,779.33
Drunk Driving Enforcement Fund	861.64	-	2,754.95						3,616.59
Stormwater Grant	7,962.63								7,962.63
Handicapped Recreation Opportunities	16.00								16.00
N.J. State Police 2004 Exercise Pass Grant	310.00								310.00
Assistance to Firefighters Grant	1,426.00	15,000.00							16,426.00
NJ DOT - Blackpoint Horseshoe	160,000.00					160,000.00			-
Sandy Planning Asst Grant	19,000.00					19,000.00			-
Emergency Management Pass Thru		-	255,000.00			73,022.55	181,977.45		-
Page Total	311,633.19	50,137.62	273,270.27	-	-	276,596.11	182,227.45	-	176,217.52

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance January 1, 2014	Transferred From 2014 Budget Appropriations		Transferred to 2014 Grants Appropriated	Received			Balance December 31, 2014
		Budget	Appropriation By 40A:4-87					
Recycling Tonnage Grant	16,012.30			16,012.30				-
Body Armor Grant	2,326.64			2,326.64	1,849.62			1,849.62
OEM Joint Grant w/ Sea Bright	9,987.69							9,987.69
Clean Communities	15,848.74			15,848.74				-
Alcohol Education & Rehabiliation	949.94			949.94				-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	45,125.31	-	-	35,137.62	1,849.62	-	-	11,837.31

*LOCAL DISTRICT SCHOOL TAX

		DEBIT	CREDIT
Balance January 1, 2014		xxxxxx	xxxxxx
School Tax Payable #	85001-00	xxxxxx	4,005,212.76
School Tax Deferred (Not in excess of 50% of Levy - 2013-2014)	85002-00	xxxxxx	1,835,174.03
Levy School Year July 1, 2014 to June 30, 2015		xxxxxx	14,649,559.00
Levy Calendar Year, 2014		xxxxxx	
Paid		14,649,559.00	xxxxxx
Balance, December 31, 2014		xxxxxx	xxxxxx
School Tax Payable #	85003-00	4,005,212.76	xxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85004-00	1,835,174.03	xxxxxx
		20,489,945.79	20,489,945.79

*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

NOT APPLICABLE

		DEBIT	CREDIT
Balance, January 1, 2014	85045-00	xxxxxx	
2014 Levy	81105-00	xxxxxx	
Added Taxes			
Interest Earned		xxxxxx	
Miscellaneous Revenues		xxxxxx	
Expenditures			
			xxxxxx
Balance, December 31, 2014	85046-00		

#Must include unpaid requisitions.

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District Involved)

NOT APPLICABLE

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

REGIONAL HIGH SCHOOL TAX

RUMSON - FAIR HAVEN REGIONAL HIGH SCHOOL

		DEBIT	CREDIT
Balance, January 1, 2014		xxxxxx	xxxxxx
School Tax Payable #	85041-00	xxxxxx	3,787,060.11
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85042-00	xxxxxx	1,625,435.21
Levy School Year July 1, 2014 to June 30, 2015		xxxxxx	12,267,441.00
Levy Calendar Year, 2014		xxxxxx	
Paid		12,267,441.00	xxxxxx
Balance, December 31, 2014		xxxxxx	xxxxxx
School Tax Payable #	85043-00	3,787,060.11	xxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 2014-2015)	85044-00	1,625,435.21	xxxxxx
#Must include unpaid requisitions.		17,679,936.32	17,679,936.32

COUNTY TAXES PAYABLE

		DEBIT	CREDIT
Balance, January 1, 2014		xxxxxx	xxxxxx
County Taxes	80003-01	xxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxx	131,057.26
2014 Levy		xxxxxx	xxxxxx
General County	80003-03	xxxxxx	9,262,617.89
County Library	80003-04	xxxxxx	590,383.17
County Health		xxxxxx	
County Open Space Preservation		xxxxxx	505,000.77
Due County for Added and Omitted Taxes	80003-05	xxxxxx	90,617.50
Paid		10,489,059.09	xxxxxx
Balance, December 31, 2014		xxxxxx	xxxxxx
County Taxes			xxxxxx
Due County for Added & Omitted Taxes		90,617.50	xxxxxx
		10,579,676.59	10,579,676.59

NOT APPLICABLE
SPECIAL DISTRICT TAXES

			DEBIT	CREDIT
Balance, January 1, 2014		80003-06	xxxxxx	
2014 Levy: (List Each Type of District Tax Separately - see Footnote)			xxxxxx	xxxxxx
Fire -	81108-00		xxxxxx	xxxxxx
Sewer -	81111-00		xxxxxx	xxxxxx
Water -	81112-00		xxxxxx	xxxxxx
Garbage -	81109-00			xxxxxx
Open Space -	81105-00		xxxxxx	xxxxxx
				xxxxxx
Total 2014 Levy		80003-07	xxxxxx	
Paid		80003-08		xxxxxx
Balance, December 31, 2014		80003-09		xxxxxx
Footnote: Please state the number of districts in each instance.				

NOT APPLICABLE

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		DEBIT	CREDIT
Balance, January 1, 2014	80004-01	xxxxxx	
State Library Aid Received in 2014	80004-02	xxxxxx	xxxxxx
Expended	80004-09		xxxxxx
Balance, December 31, 2014	80004-10		

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

Balance, January 1, 2014	80004-03	xxxxxx	
State Library Aid Received in 2014	80004-04	xxxxxx	xxxxxx
Expended	80004-11		xxxxxx
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	xxxxxx	
State Library Aid Received in 2014	80004-06	xxxxxx	xxxxxx
Expended	80004-13		xxxxxx
Balance, December 31, 2014	80004-14		

RESERVE FOR LIBRARY SERVICE WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	1,580,000.00	1,580,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			
Miscellaneous Revenue Anticipated:		xxxxxx	xxxxxx	xxxxxx
Adopted Budget		4,410,157.02	4,687,588.67	277,431.65
Added by N.J.S.40A:4-87: (List on 17a)		xxxxxx	xxxxxx	xxxxxx
Total from Sheet 17a		1,137,838.27	1,137,838.27	
			-	-
Total Miscellaneous Revenue Anticipated	80103-	5,547,995.29	5,825,426.94	277,431.65
Receipts From Delinquent Taxes	80104-	450,000.00	427,945.19	(22,054.81)
Amount to be Raised by Taxation:		xxxxxx	xxxxxx	xxxxxx
(a) Local Tax for Municipal Purposes	80105-	10,567,464.80	xxxxxx	xxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxx	xxxxxx
Total Amount to be Raised by Taxation	80107-	10,567,464.80	11,485,838.87	918,374.07
		18,145,460.09	19,319,211.00	1,173,750.91

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxx	47,883,352.50
Amount to be Raised by Taxation		xxxxxx	xxxxxx
Local District School Tax	80109-00	14,649,559.00	xxxxxx
Regional School Tax	80119-00		xxxxxx
Regional High School Tax	80110-00	12,267,441.00	xxxxxx
County Taxes	80111-00	10,358,001.83	xxxxxx
Due County for Added and Omitted Taxes	80112-00	90,617.50	xxxxxx
Special District Taxes	80113-00	-	xxxxxx
Municipal Open Space Tax	80120-00	-	xxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxx	968,105.70
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxx	
Balance for Support of Municipal Budget (or)	80116-00		xxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00	11,485,838.87	xxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxx	
		48,851,458.20	48,851,458.20

*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 "Nonbudget Revenue" only.

STATEMENT OF GENERAL BUDGET REVENUES 2014 (continued)
Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

SOURCE	BUDGET	REALIZED	EXCESS OR DEFICIT*
NJ Department of Community Affairs	255,000.00	255,000.00	
FEMA - Federal Emergency Management Agency	103,370.00	103,370.00	
Joint Insurance Fund	761,198.00	761,198.00	
Drunk Driving Enforcement Fund	2,754.95	2,754.95	
Municipal Alcohol Education/Rehabiliatation Program	649.88	649.88	
NJDEP - Clean Communities Program	14,865.44	14,865.44	
Totals (to Sheet 17)	1,137,838.27	1,137,838.27	

I hereby certify that the above lit 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: Helen R. Guenes

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted		80012-01	17,007,621.82
2014 Budget - Added by N.J.S.40A:4-87		80012-02	1,137,838.27
Appropriated for 2014 (Budget Statement Item 9)		80012-03	18,145,460.09
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)		80012-04	
Total General Appropriations (Budget Statement Item 9)		80012-05	18,145,460.09
Add: Overexpenditures (see footnote)		80012-06	
Total Appropriations and Overexpenditures		80012-07	18,145,460.09
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	16,298,973.97	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	968,105.70	
Reserved	80012-10	875,600.51	
Total Expenditures		80012-11	18,142,680.18
Unexpended Balances Canceled (see footnote)		80012-12	2,779.91

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELLED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

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

RESULTS OF 2014 OPERATION

CURRENT FUND

		DEBIT	CREDIT
Excess of Anticipated Revenues:		xxxxxx	xxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxx	277,431.65
Delinquent Tax Collections	80013-02	xxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxx	918,374.07
Unexpended Balances of 2014 Budget Reserves	80013-04	xxxxxx	2,779.91
Miscellaneous Revenue Not Anticipated	81113-	xxxxxx	78,735.58
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxx	
Sale of Municipal Assets		xxxxxx	
Unexpended Balances of 2013 Appropriation Reserves	80013-05	xxxxxx	835,514.62
Prior Years Interfunds Returned in 2014	80013-06	xxxxxx	7,703.93
Prior Years Accounts Payable Cancelled		xxxxxx	30,919.07
Federal & State Grants Appropriated Cancelled			
Prior Year Refunds			
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxx	xxxxxx
Balance, January 1, 2014	80013-07	3,460,609.24	xxxxxx
Balance, December 31, 2014	80013-08	xxxxxx	3,460,609.24
Deficit in Anticipated Revenues:		xxxxxx	xxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxx
Delinquent Tax Collections	80013-10	22,054.81	xxxxxx
Required Collection of Current Taxes	80013-11		xxxxxx
Interfund Advances Originating, 2014	80013-12		xxxxxx
Adjustment for State and Federal Grants			xxxxxx
Prior Year Senior Citizens' and Veterans' Disallowed		2,532.19	xxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,126,871.83	xxxxxx
		5,612,068.07	5,612,068.07

SCHEDULE OF MISCELLANEOUS REVENUES

NOT ANTICIPATED

SOURCE	AMOUNT REALIZED
NSF Check Fees	400.00
Prior Year Refund	1,382.39
Public Auction	18,023.80
Copy Fees	14.86
Senior Citizen Administration Fee	779.36
DMV Inspection Fees	600.00
Outside Work Admin Fee	31,205.00
Other - Miscellaneous	26,330.17
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	78,735.58

SURPLUS - CURRENT FUND - YEAR 2014

		DEBIT	CREDIT
1. Balance, January 1, 2014	80014-01	xxxxxx	7,545,180.90
2.		xxxxxx	
3. Excess Resulting From 2014 Operations	80014-02	xxxxxx	2,126,871.83
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	1,580,000.00	xxxxxx
5. Amount Appropriated in 2014Budget - With Prior Written Consent of Director of Local Government Services	80014-04		xxxxxx
6.			xxxxxx
7. Balance, December 31, 2014	80014-05	8,092,052.73	xxxxxx
		9,672,052.73	9,672,052.73

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

Cash & Cash Equivalents		80014-06	18,478,678.44
Investments		80014-07	
Subtotal			18,478,678.44
Deduct Cash Liabilities Marked with "C" on Trial Balance		80014-08	10,386,625.71
Cash Surplus		80014-09	8,092,052.73
Deficit in Cash Surplus		80014-10	( )
Other Assets Pledged to Surplus: *			
(1)Due From State of N.J. Senior Citizens & Veterans Deduction	80014-16		
Deferred Charges #	80014-12	-	
Cash Deficit #	80014-13		
Total Other Assets		80014-14	-
		80014-15	8,092,052.73

***IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.**
#MAY NOT BE ANTICIPATED AS NONCASH 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	47,867,538.21
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	419,262.33
5a. Subtotal 2014 Levy	48,286,800.54			
5b. Reductions due to tax appeals **				
5c. Total 2014 Levy			82106-00	48,286,800.54
6. Transferred to Tax Title Liens			82107-00	
7. Transferred to Foreclosed Property			82108-00	
8. Remitted, Abated or Canceled			82109-00	12,620.28
9. Discount Allowed			82110-00	
10. Collected in Cash - In 2013	82121-00	313,609.20		
2014	82122-00	47,532,493.30		
State's Share of 2014 Senior Citizen & Veteran Deductions Allowed	82123-00	37,250.00		
Homestead Benefit Credit	82124-00			
Total to Line 14	82111-00	47,883,352.50		
11. Total Credits				47,895,972.78
12. Amount Outstanding, December 31, 2014			83120-00	390,827.76

13. Percentage of Cash Collections to Total 2014 Levy
(Item 10 Divided by Item 5) is 99.16%
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	47,883,352.50
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	
To Current Taxes Realized in Cash (Sheet 17)	47,883,352.50

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 collection would be $1,049,977.50 divided by $1,500,000 or .699985. The correct percentage to be shown as Item 13 is 69.99% and not 70.00% nor 69.999%.

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizen and Veteran 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 introdution of municipal budget.

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

	DEBIT	CREDIT
1. Balance January 1, 2014	xxxxxx	xxxxxx
Due From State of New Jersey		xxxxxx
Due to State of New Jersey	xxxxxx	8,358.03
2. Senior Citizens Deductions Per Tax Billings	2,500.00	xxxxxx
3. Veterans Deductions Per Tax Billings	37,500.00	xxxxxx
4. Senior Citizens Deductions Allowed By Tax Collector		xxxxxx
5. Veterans Deductions Allowed by Tax Collector - 2014	500.00	
6. Veterans Deductions Allowed by Tax Collector - 2013		
7. Senior Citizens Deductions Disallowed By Tax Collector 2014 Taxes	xxxxxx	3,250.00
8. Senior Citizens Deductions Disallowed By Tax Collector 2013 Taxes	xxxxxx	2,532.19
9. Received in Cash From State	xxxxxx	37,217.81
10. Cancelled to Surplus		
11.		
12. Balance December 31, 2014	xxxxxx	xxxxxx
Due From State of New Jersey	xxxxxx	
Due To State of New Jersey	10,858.03	xxxxxx
	51,358.03	51,358.03

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

Line 2	2,500.00
Line 3	37,500.00
Line 4 and 6	500.00
Subtotal	40,500.00
Less: Line 7	3,250.00
To Item 10, Sheet 22	37,250.00

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

		DEBIT	CREDIT
Balance, January 1, 2014		xxxxxx	269,234.85
Taxes Pending Appeals	269,234.85	xxxxxx	xxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxx	xxxxxx
Contested Amount of 2014 Taxes Collected Which are Pending State Appeal (Item 14, Sheet 22)		xxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxx	
Prior Year Tax Appeals Pending			
Cash Paid to Appellants (Including 5% Interest From Date of Payment)		33,021.30	xxxxxx
Closed to Results of Operations (Portion of Appeal Won by Municipality, Including Interest)			xxxxxx
Balance, December 31, 2014		236,213.55	xxxxxx
Taxes Pending Appeals *	236,213.55	xxxxxx	xxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxx	xxxxxx
		269,234.85	269,234.85

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

Signature of Tax Collector

T-8153
License #

2/10/15
Date

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			DEBIT	CREDIT
1. Balance January 1, 2014			459,898.71	xxxxxx
A. Taxes	83102-00	459,898.71	xxxxxx	xxxxxx
B. Tax Title Liens	83103-00	-	xxxxxx	xxxxxx
2. Canceled:			xxxxxx	xxxxxx
A. Taxes		83105-00	xxxxxx	62,144.29
B. Tax Title Liens		83106-00	xxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxx	
A. Taxes		83108-00	xxxxxx	
B. Tax Title Liens		83109-00	xxxxxx	
4. Added Taxes		83110-00	30,190.81	xxxxxx
5. Added Tax Title Liens		83111-00		xxxxxx
6. Adjustment Between Taxes (Other Than Current Year) & Tax Title Liens:			xxxxxx	xxxxxx
A. Taxes - Transfers To Tax Title Liens	(1)	83104-00	xxxxxx	
B. Tax Title Liens - Transfers From Taxes	(1)	83107-00	-	xxxxxx
7. Balance Before Cash Payments			xxxxxx	427,945.23
8. Totals			490,089.52	490,089.52
9. Balance Brought Down			427,945.23	xxxxxx
10. Collected:			xxxxxx	427,945.19
A. Taxes	83116-00	427,945.19	xxxxxx	xxxxxx
B. Tax Title Liens	83117-00		xxxxxx	xxxxxx
11. Interest and Costs - 2014 Tax Sale		83118-00		xxxxxx
12. 2014 Taxes Transferred to Liens		83119-00		xxxxxx
13. 2014 Taxes		83123-00	390,827.76	xxxxxx
14. Balance December 31, 2014			xxxxxx	390,827.80
A. Taxes	83121-00	390,827.80	xxxxxx	xxxxxx
B. Tax Title Liens	83122-00		xxxxxx	xxxxxx
15. Totals			818,772.99	818,772.99

16. Percentage of Cash Collection to Adjusted Amount Outstanding (Item No. 10 Divided by Item No.9) is 99.99%

17. Item No. 14 Multiplied by Percentage Shown Above is 390,788.72
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	5,800.00	xxxxxx
2. Foreclosed or Deeded In 2014		xxxxxx	xxxxxx
3. Tax Title Liens	84103-00		xxxxxx
4. Taxes Receivable	84104-00		xxxxxx
5A.	84102-00		xxxxxx
5B.	84105-00	xxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxx	
8. Sales		xxxxxx	xxxxxx
9 . Cash *	84109-00	xxxxxx	
10. Contract	84110-00	xxxxxx	
11. Mortgage	84111-00	xxxxxx	
12. Loss on Sales	84112-00	xxxxxx	
13. Gain on Sales	84113-00		xxxxxx
14. Balance December 31, 2014	84114-00	xxxxxx	5,800.00
		5,800.00	5,800.00

NOT APPLICABLE
CONTRACT SALES

		DEBIT	CREDIT
15. Balance January 1, 2014	84115-00		xxxxxx
16. 2013 Sales From Foreclosed Property	84116-00		xxxxxx
17. Collected *	84117-00	xxxxxx	
18.	84118-00	xxxxxx	
19. Balance December 31, 2014	84119-00	xxxxxx	

NOT APPLICABLE
MORTGAGE SALES

		DEBIT	CREDIT
20. Balance January 1, 2014	84120-00		xxxxxx
21. 2013 Sales From Foreclosed Property	84121-00		xxxxxx
22. Collected *	84122-00	xxxxxx	
23.	84123-00	xxxxxx	
24. Balance December 31, 2014	84124-00	xxxxxx	

Analysis of Sale of Property: $ _____
* Total Cash Collected In 2014 (84125-00)
Realized in 2014 Budget _____
To Result 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, 2013 Per Audit Report	Amount in 2014 Budget	Amount Resulting From 2014	Balance as of Dec. 31, 2014
1.	Emergency Authorization - Municipal *				-
2.	Emergency Authorizations - Schools				-
3.					-
4.					-
5.					

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

EMERGENCY AUTHORIZATIONS UNDER N.J.S.A 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 2015
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 1/5 Of Amount Authorized *	Balance Dec. 31, 2013	Reduced In 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled By Resolution	
12/18/2012	Hurricane Sandy	5,000,000.00	1,000,000.00	3,306,605.00	2,311,049.00		995,556.00
1/25/2013	Revaluation	180,000.00	36,000.00	180,000.00	180,000.00		-
	TOTALS	5,180,000.00	1,036,000.00	3,486,605.00	2,491,049.00	-	995,556.00
				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, 2014" must be entered here and then raised in the 2015 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

NOT APPLICABLE

Date	Purpose	Amount Authorized	Not Less 1/3 Of Amount Authorized *	Balance Dec. 31, 2013	Reduced In 2014		Balance Dec. 31, 2014
					By 2014 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.40A:4-55.13 and 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, 2014" must be entered here and then raised in the 2015 budget.

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

		DEBIT	CREDIT	2015 DEBT SERVICE
Outstanding January 1, 2014	80033-01	xxxxxx	11,390,000.00	
Issued	80033-02	xxxxxx		
Paid	80033-03	725,000.00	xxxxxx	
Refunded Bonds				
Outstanding December 31, 2014	80033-04	10,665,000.00	xxxxxx	
		11,390,000.00	11,390,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	$ 775,000.00
2015 Interest on Bonds *		80033-06	330,701.25	
ASSESSMENT SERIAL BONDS		**NOT APPLICABLE**		
Outstanding January 1, 2014	80033-07	xxxxxx		
Issued	80033-08	xxxxxx		
Paid	80033-09		xxxxxx	
Outstanding December 31, 2014	80033-10		xxxxxx	
2015 Bond Maturities - Assessment Bonds			80033-11	
2015 Interest on Bonds *		80033-12		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	330,701

LIST OF BONDS 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 LOANS

~~(COUNTY)~~ (MUNICIPAL) _____ LOAN

NOT APPLICABLE		DEBT	CREDIT	2014 DEBT SERVICE
Outstanding January 1, 2014	80033-01	xxxxxx		
Issued	80033-02		xxxxxx	
Paid	80033-03			
Outstanding December 31, 2014	80033-04		xxxxxx	
2015 Loan Maturities			80033-05	
2015 Interest on Loans			80033-06	
Total 2014 Debt Service for Loan			80033-13	
GREEN ACRES LOAN				
Outstanding January 1, 2014	80033-07	xxxxxx	561,651.29	
Issued	80033-08	xxxxxx		
Paid	80033-09	39,971.36	xxxxxx	
Outstanding December 31, 2014	80033-10	521,679.93	xxxxxx	
2015 Loan Maturities			80033-11	40,774.78
2015 Interest on Loans			80033-12	10,230.74
Total 2015 Debt Service for Green Acres Loan			80033-13	51,005.52

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

NOT APPLICABLE		DEBT	CREDIT	2014 DEBT SERVICE
Outstanding January 1, 2014	80034-01	xxxxxx		
Paid	80034-02		xxxxxx	
Outstanding December 31, 2014	80034-03		xxxxxx	
2015 Bond Maturities - Term Bonds		80034-04		
2015 Interest on Bonds *		80034-05		
TYPE I SCHOOL SERIAL BOND		**NOT APPLICABLE**		
Outstanding January 1, 2014	80034-06	xxxxxx		
Issued	80034-07	xxxxxx		
Paid	80034-08		xxxxxx	
Outstanding December 31, 2014	80034-09		xxxxxx	
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-	995,556.00	5,973.34
3. Tax Anticipation Notes	80038-		
4. Interest on Unpaid State & County Taxes	80039-		

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. Property Acquisition	857,142.00	09/29/08	368,928.47	09/03/14	0.750%	10,850.00	2,766.96	9/3/2014
2. Various Roads, Sidewalks	809,524.00	06/16/10	574,622.00	09/03/14	0.750%	23,610.00	4,309.67	9/3/2014
3. New Borough Hall	952,376.00	06/16/10	211,040.95	09/03/14	0.750%	12,100.00	1,582.81	9/3/2014
4. Various Roads, Sidewalks	56,653.58	06/14/11	55,933.58	09/03/14	0.750%	720.00	419.50	9/3/2014
5. Various Improvements	1,095,235.00	06/14/11	899,470.00	09/03/14	0.750%	36,250.00	6,746.03	9/3/2014
6. Road Resurfacing and Curbing	1,000,000.00	09/14/12	1,000,000.00	09/03/14	0.750%	52,650.00	7,500.00	9/3/2014
7. Various Improvements	1,565,000.00	08/28/14	1,565,000.00	08/27/14	0.500%	-	7,825.00	08/27/14
TOTAL	6,335,930.58		4,674,995.00			136,180.00	31,149.96	
						80051-01	80051-02	

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

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

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

All notes with an original date of issue of 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)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE

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 **	
TOTAL								

Memo: * See Sheet 33 for carification 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".

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 code number.		Balance January 1, 2014		2014 Authorizations	Encumbrances Reclassified	Expended	Reimbursed	Balance December 31, 2014	
Code No.	Purpose	Funded	Unfunded					Funded	Unfunded
04/06/2000	Various Improvements	-	-					-	
04/05/2001	Various Improvements	-	-					-	-
4/4/2002	Various Improvements	2,540.00	-					-	
3/6/2003	Various Improvements	-	-					2,540.00	
4/15/2004	Various Improvements	-	-					-	
4/15/2004	Various Improvements	1,119.26	-					-	
5/5/2005	Various Improvements	88,225.00	-					1,119.26	
8/3/2006	Acquisition of First Aid Equipment	2,698.25	-					88,225.00	
5/25/2006	Various Improvements	67,571.90	-			16,647.56		2,698.25	
8/17/2006	Office of Emergency Management Equipment	1,461.35	-					50,924.34	
3/29/2007	Various Improvements	4,793.36	-		27,925.00	32,277.44		1,461.35	
8/30/2007	Acquisition of Fire Dept Gear & Equipment	314.73	-			314.73	1,652.36	440.92	
6/5/2008	Various Improvements	-	-					1,652.36	
3/2/2009	Acquisition and/or Installation of Equipment	-	-		105.01	105.01		-	
10/13/2009	Various Improvements	84,702.97	28,165.82			112,868.79		-	
10/26/2010	Police Equipment	-	-					-	
04/26/2011	Acquisition of Police and DPW Vehicles & Equipment	-	-					-	
05/16/2011	Various Improvements	-	7,553.89		71,521.17	57,851.04		-	21,224.02
11/22/2011	Refunding Bonds	-	-					-	
3/13/2012	Various Equipment	25.00	-		21,858.78	6,563.78	1,755.00	1,755.00	15,320.00
4/2/2012	Road Resurfacing	-	1,460,358.48		1,919.56	43,531.21	273,166.21	273,166.21	1,418,746.83
10/1/2012	Various Improvements	3,868.00	132,780.88		327,202.00	410,203.35	14,543.50	14,543.50	53,647.53
12/10/2012	Refunding Bonds	-	-					-	
2/26/13	Various Improvements	21,665.76	974,175.53		52,193.10	442,635.12	365,001.12	365,001.12	605,399.27
									-
PAGE SUBTOTAL		278,985.58	2,603,034.60	-	502,724.62	1,122,998.03	656,118.19	803,527.31	2,114,337.65

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		DEBIT	CREDIT
Balance January 1, 2014	80031-01	xxxxxx	900,495.77
Received from 2014 Budget Appropriation	80031-02	xxxxxx	700,000.00
		xxxxxx	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement fund)	80031-03	xxxxxx	
Preliminary Expenses Canceled (Financed by Capital Improvement Fund)			
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxx	xxxxxx
Preliminary Expenses - N. Church Street Recreation Center Bathroom Renovations			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
			xxxxxx
Appropriated to Finance Improvement Authorizations	80031-04		xxxxxx
			xxxxxx
Balance December 31, 2014	80031-05	1,600,495.77	xxxxxx
		1,600,495.77	1,600,495.77

*The full amount of the 2014 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

NOT APPLICABLE

		DEBIT	CREDIT
Balance January 1, 2014	80030-01	xxxxxx	
Received from 2014 Budget Appropriation	80030-02	xxxxxx	
Received from 2014 Emergency Appropriation	80030-03	xxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxx
			xxxxxx
Balance December 31, 2014	80030-05		xxxxxx

*The full amount of the 2014 budget appropriation should be transferred to this account unless the balance of the appropriation is to be 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
TOTAL				

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	xxxxxx	96,442.79
Premium on Sale of Bonds		xxxxxx	
Funded Improvement Authorizations Canceled		xxxxxx	
Premium on Sale of Notes			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxx
Appropriated to 2014 Budget Revenue	80029-03		xxxxxx
Balance December 31, 2014	80029-04	96,442.79	xxxxxx
		96,442.79	96,442.79

BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE

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 2014 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT !!!

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

(N.J.S.A.52:27BB-55 AS AMENDED BY CHAPTER 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2014 was	$ 48,286,800.54
2. Amount of Item 1 Collected in 2014 (*)	$ 47,883,352.50
3. Seventy (70) percent of Item 1	$ 33,800,760.38

(*) 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

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 - -	$ 47,461,054.97	=	$ 1,898,442.20
3. Cash Deficit 2014				$ -
4. 4% of 2014 Tax Levy for all purposes:	Levy - -	$ 48,286,800.54	=	$ 1,931,472.02

E.

Unpaid	2013	2014	Total
1. State Taxes	$ -	$ -	$ -
2. County Taxes	$ -	$ -	$ -
3. Amounts Due Special Districts:	$ -	$ -	$ -
4. Amounts Due Local School District For Tax	$ -	$ 4,005,212.76	$ 4,005,212.76

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT FOR 2014

ı To Quick Go2

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

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve tir 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 shee filled in should be marked "Not Applicable"".

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