

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014  
(UNAUDITED)**

POPULATION LAST CENSUS 47,315  
 NET VALUATION TAXABLE 2014 4,080,296,056  
 MUNICODE 702

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:**

**MUNICIPALITIES - February 10, 2015**

**ANNUAL FINANCIAL STATEMENTS 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 BLOOMFIELD, County of ESSEX

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 34, 49 to 51 and 63 to 65 are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature   
 Robert Renna  
 Title Chief Financial Officer

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

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

Further, I do certify that I, Robert Renna, am the Chief Financial Officer, License # O-0538, of the TOWNSHIP of BLOOMFIELD, County of ESSEX 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.

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

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

Printed name: Victor A. DeFilippo, Construction Code Official

Signature: 

Certificate #: 008477

Date: February 11, 2015

**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 the 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 an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
9. The current year budget does not contain an appropriation or levy "CAP" waiver.
10. The municipality will not applied for Extraordinary 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: \_\_\_\_\_

Chief Financial Officer: \_\_\_\_\_

Signature: \_\_\_\_\_

Certificate #: \_\_\_\_\_

Date: \_\_\_\_\_

**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.

22 - 6001664

Fed. I.D. #

TOWNSHIP of BLOOMFIELD

Municipality

ESSEX

County

### Report of Federal and State Financial Assistance

#### Expenditures of Awards

	Fiscal Year Ending:	<u>12/31/2014</u>	
	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ _____	\$ <u>701,919.15</u>	\$ <u>4,185,393.32</u>

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

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 June 27, 2003) 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.

**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.

**NOT APPLICABLE**

**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 \_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_ 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 XXXXXXXXXXXXXXXXXXXX

Title \_\_\_\_\_

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

**NOTE:**

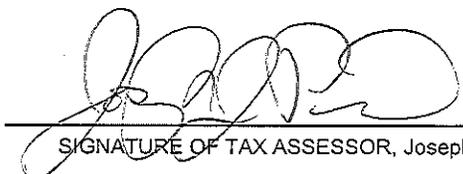
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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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 \$ **4,032,518,000.00**

  
SIGNATURE OF TAX ASSESSOR, Joseph Pisaurro

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 Subtotalled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
Cash - Treasurer	19,226,056.37	
Cash - Collector	447,791.48	
Change Funds	900.00	
Receivables and Other Assets with Full Reserves:		
Delinquent Property Taxes Receivable	3,159,306.05	
Tax Title Liens Receivable	155,493.77	
Property Acquired for Taxes - Assessed Valuation	168,200.00	
Liabilities and Reserves:		
Encumbrances		588,066.29
Appropriation Reserves		6,135,790.38
Due To Federal and State Grant Fund		24,066.04
Due To General Trust Fund		2,019,229.60
Due To Open Space Trust Fund		281,213.31
Due To Animal Control Fund		30,000.00
Due To Water Operating Utility Fund		2,931.11
Tax Exemptions Due to State of New Jersey		50,640.00
Accounts Payable		272,848.10
Tax Overpayments		379,137.96
County Taxes Payable		24,309.04
Tax Appeals Pending		773,000.00
Prepaid Taxes		453,039.27
Sub-Total Cash Liabilities "C"		11,034,271.10
Reserve for Receivables and Other Assets		3,482,999.82
Fund Balance		8,640,476.75
	23,157,747.67	23,157,747.67





**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(Assessment Section Must Be Separately Stated)**

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
<b><u>ANIMAL CONTROL</u></b>		
Cash - Treasurer	131,954.84	
Cash - Collector	474.00	
Due From Current Fund	30,000.00	
Due From State of New Jersey	1,011.60	
Fund Balance		163,440.44
	163,440.44	163,440.44
<b><u>GENERAL TRUST</u></b>		
Cash - Treasurer	6,991,699.47	
Cash - Collector	15,891.20	
Community Development Grant Receivable	847,877.70	
Due From Current Fund:		
General Trust Fund	2,019,229.60	
Open Space Trust	281,213.31	
Due From General Capital	300,000.00	
Due From Water Operating	46.37	
Due To Federal and State Grant Fund		6,029.19
Due To State of New Jersey		13,538.60
Payroll Deductions Payable		570,088.45
Elevator Inspection Fees Payable		11,970.00
Reserve For Grant Expenditures:		
Community Development		1,117,148.76
Section 8 Housing		103,949.33
Escrow and Other Special Deposits		8,633,233.32
	10,455,957.65	10,455,957.65

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**  
Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2013: .....(1) \$ 29,485.00  
x 25%

(2) \$ 7,371.25

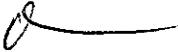
Municipal Public Defender Trust Cash Balance December 31, 2014: ..... (3) \$ 6,750.00

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) = ..... \$ 0.00

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: ROBERT RENNA

Signature: 

Certificate #: 0-0538

Date: 2/11/2015









## CASH RECONCILIATION DECEMBER 31, 2014 (cont'd.)

## LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PNC Bank:		
Account Number 8103608808	Net Payroll	63,717.53
Account Number 8101178533	Current	19,177,776.83
Account Number 8101178701	Claims	1,425,621.87
Account Number 8101178517	General Capital	63,416.81
Account Number 8101178568	Water Utility Capital	43,131.89
Account Number 8101178576	Water Utility Operating	3,206,544.19
Account Number 8101178648	General Trust	2,793,446.44
Account Number 8101178728	Self Insurance - Primary Coverage	153,179.57
Account Number 8101178664	Unemployment Insurance	196,632.44
Account Number 8101178699	Recycling Trust	186,763.24
Account Number 8101178592	Dedicated Recreation	35,469.80
Account Number 8101178779	Special Law Enforcement	5,093.61
Account Number 8101178605	CDBG	207,991.17
Account Number 8101178760	Section 8 Housing	103,907.33
Account Number 8049707038	Health Care Claims	159,414.18
Account Number 8101176335	Payroll Deductions	585,451.98
Account Number 8101178541	Animal Control	144,335.84
Account Number 8101178525	Tax Collector - Current	386,862.23
Account Number 8101178525	Tax Collector - Animal Control	474.00
Account Number 8101178525	Tax Collector - Trust	15,891.20
Account Number 8049707265	Open Space	279,488.72
Investors Bank:		
Account Number 530025064	Summer Of Fun	25,970.59
Account Number 609901477	Self Insurance - Primary Coverage	795,866.01
Account Number 609904257	Cultural Commission	5,702.96
Account Number 609902459	Open Space	1,501,766.00
Enterprise Bank:		
Account Number 165002163	Water Utility Capital	401,292.46

MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	Transferred from Unappropriated Reserve Balance	Cancelled	Balance Dec. 31, 2014
		67,319.76	67,319.76			
	4,400.00	16,500.00	9,200.00	4,000.00	200.00	7,500.00
		1,952.66		1,952.66		
Visiting Nurse		22,594.00	22,594.00			
Old Lighting		150,000.00				150,000.00
the Sandy	148,946.00		130,848.92			18,097.08
	900,000.00	84,704.00				84,704.00
unities		9,838.00		9,838.00		900,000.00
ition Initiative	65,000.00					65,000.00
o Firefighters	65,250.00		65,250.00			
ne Memorial	1,520.15		1,520.15			
ne Memorial	12,522.00		8,189.37			4,332.63
Drug Abuse - 2014		18,000.00				18,000.00
Drug Abuse - 2013	36,000.00		31,358.13		4,641.87	
Health Assessment		10,000.00	10,000.00			
Enforcement		2,800.00	2,800.00			
State		11,043.92	11,043.92			
hip - Federal	812.49					812.49

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE (CONTINUED)**

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Received	Transferred from Unappropriated Reserve Balance	Cancelled	Balance Dec. 31, 2014
		24,153.22		24,153.22		
	15,000.00	60,000.00	15,000.00			60,000.00
Assistance	122,289.00		60,000.00			62,289.00
ss (SSH)	65,577.02	146,330.00	56,350.24			155,556.78
		8,277.00		8,277.00		
field Center Intersection - 2014		847,860.00				847,860.00
Avenue Section 2 - 2014		244,000.00				244,000.00
Avenue - 2013	268,960.00					268,960.00
& Glenwood - 2012	349,200.00		291,680.59			57,519.41
Primary St & JFK Pkwy - 2011	33,723.38		33,723.38			
Street & JFK Parkway - 2010	257,637.66		9,866.01			247,771.65
Street & JFK Parkway - 2009	5,235.96		5,235.96			
ton and Chapel - 2008	100,498.03					100,498.03
t (Safe School Route)  - 2008	50,000.00				50,000.00	
tation Phase 2 - 2006	100,000.00					100,000.00
Village - 2003	200,000.00				200,000.00	
tation - 2003	750,000.00					750,000.00
	3,552,571.69	1,725,372.56	831,980.43	48,220.88	254,841.87	4,142,901.07

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS**

	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Local Match	Expended	Cancelled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87				
			67,319.76		485.00		66,834.76
	61,636.76				58,692.63		2,944.13
	19,772.44						19,772.44
	34,209.53						34,209.53
Community Improvement			847,860.00				847,860.00
	3,850.00	4,000.00	12,500.00		12,800.00	200.00	7,350.00
	3,991.66	1,952.66			4,752.66		1,191.66
Police	3,208.68						3,208.68
Visiting Nurse - 2014		22,594.00			21,814.00		780.00
Technology	15,243.00						15,243.00
Public Lighting			150,000.00				150,000.00
Post Sandy	85,962.00				46,253.92		39,708.08
			84,704.00		35,186.01		49,517.99
	218,460.00						218,460.00
Restoration	43,676.24						43,676.24
Utilities - 2014		9,838.00		3,000.00			12,838.00
Utilities - 2013	18,000.00						18,000.00
Utilities - 2012	10,750.00						10,750.00
Utilities - 2011	12,652.71						12,652.71

**SCHEDULE OF APPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS (continued)**

	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Local Match	Expended	Cancelled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A,4-87				
Education Initiative	65,000.00						65,000.00
Drug Abuse - 2014		18,000.00		13,500.00	17,003.99		14,496.01
Drug Abuse - 2013	20,322.13				11,473.01	4,641.87	4,207.25
Health Assessment		10,000.00			6,718.82		3,281.18
Enforcement - FY2014			2,800.00				2,800.00
Enforcement - FY2013	8,800.00				8,800.00		
Enforcement - 2008	1,414.00				975.15		438.85
State	22,013.00		11,043.92		21,650.00		11,406.92
ent Authority	7,497.00						7,497.00
	35,407.05	24,153.22			59,560.27		0.00
Assistance			60,000.00		60,000.00		
	122,289.00				39,384.57		82,904.43
	9,486.25						9,486.25
cial Needs - FY2014		58,850.00	87,480.00		132,717.00		13,613.00
cial Needs - FY2013	20,275.79				20,275.79		
cial Needs - FY2012	2,381.04				2,381.04		
cial Needs - FY2011	5,441.00				5,441.00		
	10,000.00				4,567.40		5,432.60
		8,277.00			425.16		7,851.84



**SCHEDULE OF UNAPPROPRIATED RESERVES FOR  
FEDERAL AND STATE GRANTS**

	Balance Jan. 1, 2014	Transferred to 2014 Budget Appropriations		Received	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87		
	24,153.22	24,153.22		31,538.99	31,538.99
	1,952.66	1,952.66			
ement				5,000.00	5,000.00
	8,277.00	8,277.00			
tunities	9,838.00	9,838.00		15,000.00	15,000.00
	4,000.00	4,000.00		3,200.00	3,200.00
				10,000.00	10,000.00
				155,000.00	155,000.00
(BH)				33,115.00	33,115.00
				6,029.19	6,029.19
	48,220.88	48,220.88		258,883.18	258,883.18

**\* LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2014			
School Tax Payable #	85001-00		
School Tax Deferred			
(Not in excess of 50% of Levy - 2013 - 2014)	85002-00		
Levy School Year July 1, 2014 - June 30, 2015			71,104,086.00
Levy Calendar Year 2014			
Paid		71,104,086.00	
Balance December 31, 2014			
School Tax Payable #	85003-00		
School Tax Deferred			
(Not in excess of 50% of Levy - 2014 - 2015)	85004-00		
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools.		71,104,086.00	71,104,086.00

# Must include unpaid requisitions.

**MUNICIPAL OPEN SPACE**

		Debit	Credit
Balance January 1, 2014	85045-00		2,219,438.43
2014 Levy	81105-00		204,073.00
Prior Years' Interest Accrued			131,491.42
Interest Earned			1,464.27
Expenditures		788,123.70	

**REGIONAL SCHOOL TAX**

(Provide a separate statement for each Regional District involved)

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

**REGIONAL HIGH SCHOOL TAX**

<b>NOT APPLICABLE</b>	<b>Debit</b>	<b>Credit</b>
Balance January 1, 2014		
School Tax Payable # 85041-00		
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85042-00		
Levy School Year July 1, 2014 - June 30, 2015		
Levy Calendar Year 2014		
Paid		
Balance December 31, 2014		
School Tax Payable # 85043-00		
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85044-00		
# Must include unpaid requisitions.		

## COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2014			
County Taxes	80003-01		
Due County for Added and Omitted Taxes	80003-02		13,437.91
2014 Levy:			
General County	80003-03		21,738,933.32
County Library	80003-04		
County Health			
County Open Space Preservation			660,649.32
Due County for Added and Omitted Taxes	80003-05		24,309.04
Paid		22,413,020.55	
Balance December 31, 2014			
County Taxes			
Due County for Added and Omitted Taxes		24,309.04	
		22,437,329.59	22,437,329.59

## SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2014	80003-06		
2014 Levy: (List Each Type of District Tax Separately - see Footnote)			
Fire -	81108-00		
Sewer -	81111-00		
Water -	81112-00		
Garbage -	81109-00		
Special Improvement District - 1	351,552.78		
Total 2014 Levy	80003-07		351,552.78
Paid	80003-08	351,552.78	
Balance December 31, 2014	80003-09		

## STATE LIBRARY AID

## RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2014	80004-01		
State Library Aid Received in 2014	80004-02		
<b>NOT APPLICABLE</b>			
Expended	80004-09		
Balance December 31, 2014	80004-10		

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

		Debit	Credit
Balance January 1, 2014	80004-03		
State Library Aid Received in 2014	80004-04		
<b>NOT APPLICABLE</b>			
Expended	80004-11		
Balance December 31, 2014	80004-12		

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

		Debit	Credit
Balance January 1, 2014	80004-05		
State Library Aid Received in 2014	80004-06		
<b>NOT APPLICABLE</b>			
Expended	80004-13		
Balance December 31, 2014	80004-14		

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 2014	80004-07		
State Library Aid Received in 2014	80004-08		
<b>NOT APPLICABLE</b>			

## STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	3,000,000.00	3,000,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:			
Adopted Budget	9,836,541.62	11,767,310.28	1,930,768.66
Added by N.J.S. 40A:4-87: (List on 17a)			
See Sheet 17 A	1,567,707.68	1,567,707.68	
Total Miscellaneous Revenue Anticipated 80103-	11,404,249.30	13,335,017.96	1,930,768.66
Receipts from Delinquent Taxes 80104-	2,300,000.00	2,599,264.93	299,264.93
Amount to be Raised by Taxation:			
(a) Local Tax for Municipal Purposes 80105-	59,503,037.00		
(b) Addition to Local District School Tax 80106-			
Total Amount to be Raised by Taxation 80107-	59,503,037.00	60,991,615.28	1,488,578.28
	76,207,286.30	79,925,898.17	3,718,611.87

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		151,113,218.74
Amount to be Raised by Taxation:		
Local District School Tax 80109-00	71,104,086.00	
Regional School Tax 80119-00		
Regional High School Tax 80110-00		
County Taxes 80111-00	22,399,582.64	
Due County for Added and Omitted Taxes 80112-00	24,309.04	
Special District Taxes 80113-00	351,552.78	
Municipal Open Space Tax 80120-00	204,073.00	
Reserve for Uncollected Taxes 80114-00		3,962,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00		



## STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	74,639,578.62
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	1,567,707.68
Appropriated for 2014 (Budget Statement Item 9)	80012-03	76,207,286.30
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	76,207,286.30
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	76,207,286.30
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	66,109,198.15
Paid or Charged - Reserve for Uncollected Taxes	80012-09	3,962,000.00
Reserved	80012-10	6,135,790.38
Total Expenditures	80012-11	76,206,988.53
Unexpended Balances Canceled (see footnote)	80012-12	297.77

## 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)  
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:		

## RESULTS OF 2014 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:			
Miscellaneous Revenues anticipated	80013-01		1,930,768.66
Delinquent Tax Collections	80013-02		299,264.93
Required Collection of Current Taxes			
	80013-03		1,488,578.28
Unexpended Balances of 2014 Budget Appropriations	80013-04		297.77
Miscellaneous Revenue Not Anticipated	81113-		524,502.97
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-		
Payments in Lieu of Taxes on Real Property	81120-		
Unexpended Balance of 2013 Appropriation Reserves			
	80013-05		3,618,067.85
Prior Years Interfunds Returned in 2014	80013-06		372,206.20
Cancel Accounts Payable			97,697.79
Tax Overpayments Canceled			5,518.72
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)			
Balance January 1, 2014	80013-07		
Balance December 31, 2014	80013-08		
Deficit in Anticipated Revenues:			
Miscellaneous Revenues Anticipated	80013-09		
Delinquent Tax Collections	80013-10		
Prior Years' Open Space Interest		131,491.42	
Required Collection of Current Taxes	80013-11		
Interfund Advances Originating in 2014	80013-12		
Prior Year Tax Exemptions Disallowed		11,730.00	
State Tax Appeals		82,739.21	

**SCHEDULE OF MISCELLANEOUS REVENUES  
NOT ANTICIPATED**

Township of Bloomfield

Source	Amount Realized
Signs and Bus-Stop Advertising	9,602.36
CCTM PA LLC Tower Lease	21,912.22
Board of Health - Copies and Miscellaneous	
Engineering - Inspections, Copies and Miscellaneous	7,288.00
Essex County Recovery Bureau	16,490.00
Fire Safety Reports and Permits	2,326.05
Forfeited Bail	1,206.00
Grant Cost Reimbursements	145,000.00
Harvest Fest	10,000.00
Human Services	617.00
Insurance Recoveries	55,188.42
Interlocal Street Cleaning - Borough of Glen Ridge	6,000.00
IRS Refund	1,709.51
Jury Duty	5.00
Lincoln Park Health Services	9,577.00
Miscellaneous Refunds	19,999.88
New Jersey Turnpike Authority - Parkway Calls	
Parking Authority Interlocal Service Agreement Fees	8,004.61
PILOT - 88 Llewellyn	15,336.00
PNC Merchant Deposits	2,325.15
Police Off-Duty Administration Fees	98,610.25
Police - Unclaimed Funds	621.00
Premiums On Tax Title Lien Sale	
Prior Year Void Check	21,232.98
Public Defender Reimbursement	
Restitution	100.00
Rents	2,200.00
Sale of Municipal Assets	23,037.05
State of New Jersey - Blood Born Pathology	
State of New Jersey - CMS Retiree	
State of New Jersey - Motor Vehicle Fines	12,326.00
Tax Assessor - Copies and Miscellaneous	547.40

**SURPLUS - CURRENT FUND  
YEAR 2014**

		Debit	Credit
1. Balance January 1, 2014	80014-01		4,328,034.21
2.			
3. Excess Resulting from 2014 Operations	80014-02		7,312,442.54
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	3,000,000.00	
5. Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		
6.			
7. Balance December 31, 2014	80014-05	8,640,476.75	
		11,640,476.75	11,640,476.75

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

Cash	80014-06	19,673,847.85
Investments	80014-07	
Change Fund		900.00
Sub Total		19,674,747.85
Deduct Cash Liabilities Market with "C" on Trial Balance	80014-08	11,034,271.10
Cash Surplus	80014-09	8,640,476.75
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	
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Emergency Note Payable		

(FOR MUNICIPALITIES ONLY)  
CURRENT TAXES - 2014 LEVY

1. Amount of Levy as per Duplicate (Analysis) #		82101-00	\$ <u>153,295,755.61</u>
or			
(Abstract of Ratables)		82113-00	\$ _____
2. Amount of Levy Special District Taxes		82102-00	\$ <u>351,552.78</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.		82103-00	\$ <u>6,681.08</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.		82104-00	\$ <u>159,680.37</u>
5a. Subtotal 2014 Levy	\$ <u>153,813,669.84</u>		
5b. Reductions due to tax appeals**	\$ _____		
5c. Total 2014 Levy		82106-00	\$ <u><u>153,813,669.84</u></u>
6. Transferred to Tax Title Liens		82107-00	\$ <u>22,128.61</u>
7. Transferred to Foreclosed Property		82108-00	\$ _____
8. Remitted, Abated or Canceled		82109-00	\$ <u>240,191.95</u>
9. Discount Allowed		82110-00	\$ _____
10. Collected in Cash:			
In 2013		82121-00	\$ <u>400,445.87</u>
In 2014 *		82122-00	\$ <u>150,439,443.40</u>
R.E.A.P. Revenue		82124-00	\$ _____
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed		82123-00	\$ <u>273,329.47</u>
Total to Line 14		82111-00	\$ <u><u>151,113,218.74</u></u>
11. Total Credits			\$ <u><u>151,375,539.30</u></u>
12. Amount Outstanding December 31, 2014		83120-00	\$ <u>2,438,130.54</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is	<u>98.24%</u>	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		\$ <u>151,113,218.74</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		\$ _____

Total Current Taxes Realized in Cash (Line 11) - (Line 12) = \$ 151,113,218.74

**ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99**

**To Calculate Underlying Tax Collection Rate for 2014**

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997

**(1) Utilizing Accelerated Tax Sale**

**NOT APPLICABLE**

Total of Line 10 Collected in Cash (sheet 22) .....	\$ _____
LESS: Proceeds from Accelerated Tax Sale .....	_____
<b>NET Cash Collected</b> .....	\$ _____
Line 5c (sheet 22) Total 2014 Tax Levy .....	\$ _____
Percentage of Collection excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is .....	_____

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**(2) Utilizing Tax Levy Sale**

**NOT APPLICABLE**

Total of Line 10 Collected in Cash (sheet 22) .....	\$ _____
LESS: Proceeds from Tax Levy Sale (excluding premium) .....	_____
<b>Net Cash Collected</b> .....	\$ _____
Line 5c (sheet 22) Total 2014 Tax Levy .....	\$ _____
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is .....	_____

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

	DEBIT	CREDIT
1. Balance January 1, 2014		
Due From State of New Jersey		
Due To State of New Jersey		53,703.56
2. Sr. Citizens Deductions Per Tax Billings	62,500.00	
3. Veterans Deductions Per Tax Billings	208,250.00	
4. Sr. Citizens Deductions Allowed By Tax Collector	2,750.00	
5. Veterans Deductions Allowed By Tax Collector	3,000.00	
6. Veterans Deductions Allowed By Tax Collector - Prior Year	3,373.97	
7. Sr. Citizens Deductions Disallowed By Tax Collector		3,170.53
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes		11,730.00
9. Received in Cash from State		236,409.88
10. Cancelled		
11. Reimbursed to State for Per Audit		25,500.00
12. Balance December 31, 2014		
Due From State of New Jersey		
Due To State of New Jersey	50,640.00	
	330,513.97	330,513.97

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

Line 2	<u>62,500.00</u>
Line 3	<u>208,250.00</u>
Line 4	<u>2,750.00</u>
Line 5	<u>3,000.00</u>
Sub-Total	<u>276,500.00</u>

**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			125,000.00
Taxes Pending Appeals	125,000.00		
Interest Earned on Taxes Pending Appeals			
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			773,000.00
Interest Earned on Taxes Pending State Appeals			
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		125,000.00	
Cancelled to Operations			
Balance December 31, 2014		773,000.00	
Taxes Pending Appeals *	773,000.00		
Interest Earned on Taxes Pending Appeals			
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2014.		898,000.00	898,000.00



Signature of Tax Collector - Cynthia Prochilo

T-1500  
License #

2/11/2015  
Date

## SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2014			3,401,947.53	
A. Taxes	83102-00	3,263,466.99		
B. Tax Title Liens	83103-00	138,480.54		
2. Canceled:				
A. Taxes		83105-00		36,747.42
B. Tax Title Liens		83106-00		
3. Transferred to Foreclosed Tax Title Liens				
A. Taxes		83108-00		
B. Tax Title Liens		83109-00		
4. Added Taxes			88,605.49	
5. Added Tax Title Liens				83111-00
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				
A. Taxes - Transfers to Tax Title Liens		83104-00		(1) 21,100.15
B. Tax Title Liens - Transfers from Taxes		83107-00	(1) 21,100.15	
7. Balance Before Cash Payments				3,453,805.60
8. Totals			3,511,653.17	3,511,653.17
9. Balance Brought Down			3,453,805.60	
10. Collected:				2,599,264.93
A. Taxes	83116-00	2,573,049.40		
B. Tax Title Liens	83117-00	26,215.53		
11. Interest and Costs - 2014 Tax Sale				83118-00
12. 2014 Taxes Transferred to Liens			22,128.61	83119-00
13. 2014 Taxes			2,438,130.54	83123-00
14. Balance December 31, 2014				3,314,799.82
A. Taxes	83121-00	3,159,306.05		
B. Tax Title Liens	83122-00	155,493.77		
15. Totals			5,914,064.75	5,914,064.75

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

		Debit	Credit
1. Balance January 1, 2014	84101-00	168,200.00	
2. Foreclosed or Deeded in 2014			
3. Tax Title Liens	84103-00		
4. Taxes Receivable	84104-00		
5A.	84102-00		
5B.	84105-00		
6. Adjustment to Assessed Valuation	84106-00		
7. Adjustment to Assessed Valuation	84107-00		
8. Sales			
9. Cash *	84109-00		
10. Contract	84110-00		
11. Mortgage	84111-00		
12. Loss on Sales	84112-00		
13. Gain on Sales	84113-00		
14. Balance December 31, 2014	84114-00		168,200.00
		168,200.00	168,200.00

**CONTRACT SALES**

N/A

<b>NOT APPLICABLE</b>		Debit	Credit
15. Balance January 1, 2014	84115-00		
16. 2014 Sales from Foreclosed Property	84116-00		
17. Collected *	84117-00		
18.	84118-00		
19. Balance December 31, 2014	84119-00		

**MORTGAGE SALES**

N/A

<b>NOT APPLICABLE</b>		Debit	Credit
20. Balance January 1, 2014	84120-00		
21. 2014 Sales from Foreclosed Property	84121-00		
22. Collected *	84122-00		
23.	84123-00		

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
CURRENT, TRUST AND GENERAL CAPITAL FUNDS**  
(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,  
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2013 Per Audit Report</u>	<u>Amount in 2014 Budget</u>	<u>Amount Resulting from 2014</u>	<u>Balance as at Dec. 31, 2014</u>
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <b>NOT APPLICABLE</b>	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. <b>NOT APPLICABLE</b>	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2015</u>
_____	_____	_____	_____	_____





**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		29,547,000.00	
Issued	80033-02			
Paid	80033-03	1,638,000.00		
Outstanding December 31, 2014	80033-04	27,909,000.00		
		29,547,000.00	29,547,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 1,605,000.00
2015 Interest on Bonds *		80033-06	\$ 1,021,471.00	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2014	80033-07			
Issued	80033-08			
Paid	80033-09			
<b>NOT APPLICABLE</b>				
Outstanding December 31, 2014	80033-10			
2015 Bond Maturities - Assessment Bonds			80033-11	\$
2015 Interest on Bonds *		80033-12	\$	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 1,021,471.00

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>NOT APPLICABLE</b>				

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR LOANS**

**{COUNTY} (MUNICIPAL) UST PETRO REMEDIATION LOANS**

<b>NOT APPLICABLE</b>		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01			
Issued	80033-02			
Paid	80033-03			
Outstanding December 31, 2014	80033-04			
2015 Loan Maturities			80033-05	\$
2015 Interest on Loans				\$
Total 2015 Debt Service for UST Petro Remediation Loan			80033-13	\$
<b>Garden State Green Acres Preservation Trust LOAN</b>				
Outstanding January 1, 2014	80033-07		599,722.08	
Issued	80033-08			
Paid	80033-09	34,646.53		
Outstanding December 31, 2014	80033-10	565,075.55		
		599,722.08	599,722.08	
2015 Loan Maturities			80033-11	\$ 35,117.73
2015 Interest on Loans			80033-12	\$ 7,037.41
Total 2015 Debt Service for Green Acres Preservation Trust Loan			80033-13	\$ 42,155.14

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

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

**TYPE I SCHOOL TERM BONDS**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80034-01			
Paid	80034-02			
<b>NOT APPLICABLE</b>				
Outstanding December 31, 2014	80034-03			
2015 Bond Maturities - Term Bonds	80034-04		\$	
2015 Interest on Bonds *	80034-05		\$	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2014	80034-06			
Issued	80034-07			
Paid	80034-08			
<b>NOT APPLICABLE</b>				
Outstanding December 31, 2014	80034-09			
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
<b>NOT APPLICABLE</b>				
Total	80035-			

**2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY**

Outstanding Dec. 31, 2014	2015 Interest Requirement
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TOWNSHIP OF BLOOMFIELD  
GENERAL CAPITAL FUND  
IMPROVEMENT AUTHORIZATIONS

Description	Account Number	Ordinance		Original Amount	Balance 12/31/13	2014 Authorized	Total 2014 Expended	Analysis of Balance 12/31/14	
		Number	Date					Funded	Unfunded
Management	815	10-24a	8-09-10	30,000.00	12,464.05				12,464.05
Equipment	816	10-24b1	8-09-10	50,250.00	982.10		982.10		
Improvements	817	10-24b2	8-09-10	62,000.00	29,190.68		27,747.08		1,443.60
Equipment	818	10-24c	8-09-10	81,000.00	739.20				739.20
Improvements	819	10-24d1	8-09-10	111,500.00	5,786.88		5,747.31		39.57
Equipment	820	10-24d2	8-09-10	23,500.00	23,500.00		7,186.24		16,313.76
Improvements	821	10-24e	8-09-10	98,000.00	2,910.22		2,856.48		53.74
Equipment	822	10-24f	8-09-10	40,000.00	1,887.37		(2,856.48)		4,743.85
Improvements	824	10-24g2	8-09-10	52,000.00	5,652.00				5,652.00
Equipment	825	10-24g3	8-09-10	51,500.00					
Improvements	826	10-24h	8-09-10	48,000.00	503.45				503.45
Equipment	827	10-24i	8-09-10	15,000.00	2,000.00				2,000.00
Improvements	828	10-24j	8-09-10	618,780.00	618,780.00				618,780.00
Equipment	829	10-24k	8-09-10	900,000.00	21,971.24				21,971.24
Improvements	830	10-24l	8-09-10	150,000.00	1,115.59		1,115.59		
Equipment	831	10-24l2	8-09-10	250,000.00	41,176.40		20,664.41		20,511.99
Improvements	832	10-24m	8-09-10	90,000.00	90,000.00			6,500.00	90,000.00
Equipment	833	10-24	8-09-10	135,000.00	134,750.00				128,250.00
Improvements	834	11-33	6-20-11	1,075,000.00	40,330.00				40,330.00
Equipment	835	12-05a	1-17-12	31,800.00	21,477.05		6,733.00		14,744.05
Improvements	836	12-05b1	1-17-12	132,490.00	110,694.87		110,446.01		248.86
Equipment	837	12-05b2	1-17-12	31,800.00	28,701.00		8,300.15		20,400.85
Improvements	838	12-05c1	1-17-12	31,800.00					
Equipment	839	12-05c2	1-17-12	31,270.00	6,739.74				6,739.74
Improvements	840	12-05d	1-17-12	132,490.00	42,506.87		40,912.19		1,594.68
Equipment	841	12-05e	1-17-12	45,575.00					
Improvements	843	12-05f2	1-17-12	5,830.00	1,350.00		1,350.00		
Equipment	844	12-05f3	1-17-12	54,055.00	10.93				10.93
Improvements	845	12-05g	1-17-12	180,190.00	5,727.85				5,727.85
Equipment	846	12-05h1	1-17-12	7,950.00	4,073.00				4,073.00
Improvements	847	12-05h2	1-17-12	37,730.00	20.00				20.00
Equipment	848	12-05i1	1-17-12	1,590.00	90.00				90.00
Improvements	849	12-05i2	1-17-12	2,120.00	1,055.00				1,055.00
Equipment	850	12-05j1	1-17-12	847,950.00	129,911.86		129,911.86		
Improvements	851	12-05j2	1-17-12	105,995.00					
Equipment	852	12-05k	1-17-12	741,955.00	195,442.25		168,828.88		26,613.37

TOWNSHIP OF BLOOMFIELD  
GENERAL CAPITAL FUND  
IMPROVEMENT AUTHORIZATIONS

Description	Account Number	Ordinance		Original Amount	Balance 12/31/13	2014 Authorized	Total 2014 Expended	Analysis of Balance 12/31/14	
		Number	Date					Funded	Unfunded
	853	12-05l	1-17-12	211,990.00	211,990.00		58,920.02		153,069.98
Grade	854	12-40a1	6-18-12	49,547.00	49,547.00		5,981.00		43,566.00
	855	12-40a2	6-18-12	150,140.00	51,626.38		49,256.79		2,369.59
Management System	856	12-40a3	6-18-12	40,037.00	40,037.00			2,135.00	37,902.00
	857	12-40b1	6-18-12	310,289.00	1,484.76				1,484.76
	858	12-40b2	6-18-12	69,772.00	26,717.06		26,717.06		
	859	12-40b3	6-18-12	40,037.00	2,915.25				2,915.25
Gear	860	12-40c1	6-18-12	100,094.00	100,094.00		407.95	4,931.05	94,755.00
ons 3 & 4	861	12-40c2	6-18-12	30,028.00	30,028.00			1,602.00	28,426.00
ect	862	12-40d1	6-18-12	1,301,215.00	543,489.10		543,489.10		
	863	12-40d2	6-18-12	100,094.00	78,605.89		78,605.89		
Building	864	12-40d3	6-18-12	400,373.00	395,049.00		332,649.23		
er	865	12-40d4	6-18-12	185,172.00	30,327.45				62,399.77
	866	12-40e	6-18-12	10,009.00	9,259.00				30,327.45
arks	867	12-40f	6-18-12	100,094.00	70,329.12		69,479.62		849.50
VBMA)	868	12-40g	6-18-12	20,019.00	2,520.00				2,520.00
stem	869	12-40h1	6-18-12	6,506.00	6,506.00			347.00	6,159.00
s	870	12-40h2	6-18-12	65,061.00	25,213.56		15,343.30		9,870.26
	871	12-40h3	6-18-12	16,013.00	16,013.00			854.00	15,159.00
	872	12-40	6-18-12	200,000.00	199,150.00		14,170.92		184,979.08
	800	09-46a	6-22-09	20,200.00	10,043.57		820.00		9,223.57
ppgrades	801	09-46b	6-22-09	85,200.00	1,650.57				1,650.57
t	802	09-46c	6-22-09	522,000.00	78.45		78.45		
	803	09-46d	6-22-09	53,500.00	52.10				52.10
	804	09-46e	6-22-09	198,000.00	164.32		150.00		14.32
ent	806	09-46g	6-22-09	158,000.00					
	808	09-46i	6-22-09	93,000.00	504.05		504.05		
	809	09-46j	6-22-09	150,000.00	2,426.44				2,426.44
overments	810	09-46k	6-22-09	765,000.00	9,470.18		6,686.64		2,783.54
ing	812	09-46n	6-22-09	200,000.00	135.37				135.37
	814	09-46	6-22-09	100,000.00	44,059.60		11,500.00		32,559.60
	902	05-10b	5-05-05	457,000.00	20,405.41			20,405.41	
ets	904	05-10d	5-05-05	230,000.00	8,420.60			8,420.60	
Sewers	905	05-10e	5-05-05	201,000.00	2,340.91			2,340.91	
	906	05-10f	5-05-05	175,000.00	25,757.72			25,757.72	
ppgrades	910	08-23c	5-19-08	65,000.00	550.45			550.45	

TOWNSHIP OF BLOOMFIELD  
GENERAL CAPITAL FUND  
IMPROVEMENT AUTHORIZATIONS

Description	Account Number	Ordinance Number	Ordinance Date	Original Amount	Balance 12/31/13	2014 Authorized	Total 2014 Expended	Analysis of Balance 12/31/14	
								Funded	Unfunded
	911	08-23d	5-19-08	10,000.00	1,025.00			1,025.00	
Account	912	08-23e	5-19-08	352,000.00	100,818.00			100,818.00	
Assets	913	08-23f	5-19-08	51,585.00	6,431.77			6,431.77	
Liabilities	914	08-23g	5-19-08	165,550.00	14,079.69		2,800.00	11,279.69	
Net	915	08-23h	5-19-08	10,000.00	584.55			584.55	
Grant	916	08-23i	5-19-08	50,000.00	30.97			30.97	
Equipment	917	08-23j	5-19-08	22,000.00	4,815.15			4,815.15	
Sewers	919	99-10	5-17-99	310,000.00	7,487.94		825.00		6,662.94
Water	920	08-23j	5-19-08	1,211,000.00	15,218.88				15,218.88
Other	921	08-23m	5-19-08	23,000.00	23,000.00			23,000.00	
Trails	922	08-23n	5-19-08	150,000.00	298.00			298.00	
Stormwater	923	08-23o	5-19-08	810,000.00	58,435.62		11,406.25	47,029.37	
Storage Tanks	924	00-03	2-22-00	870,000.00	21,622.97			21,622.97	
Other	928	08-23r	5-19-08	190,000.00	386.11			386.11	
Other	930	00-17e	5-01-00	244,500.00	3,180.66				497.91
Sewers	931	08-23	5-19-08	275,000.00	261,706.25		2,682.75	261,706.25	
Signs	935	01-26c	7-09-01	181,000.00	6,596.24			6,596.24	
Stormwater	936	01-26d	7-09-01	462,000.00	15,409.47			15,409.47	
Sewers	937	01-26e	7-09-01	207,500.00	4,950.00			4,950.00	
Other	939	02-22a	8-05-02	588,000.00	115.54			115.54	
Other	940	02-22b	8-05-02	100,000.00	56.69			56.69	
Other	942	02-22d	8-05-02	135,000.00	27,781.67				27,781.67
Other	944	02-22e	8-05-02	171,000.00	8,332.55			8,332.55	
Other	945	03-28a	8-04-03	197,000.00	573.46				573.46
Other	948	03-28c	8-04-03	385,000.00	154.03				154.03
Other	951	08-40	10-20-08	35,000.00	23,703.59				23,703.59
Other	952	03-37	10-07-03	15,000,000.00	1,622,709.77		85,762.53	1,536,947.24	
Other	953	04-24a	5-03-04	369,000.00	1,554.49			1,554.49	
Other	956	04-24d	5-03-04	588,000.00	1,382.88			1,382.88	
Other	957	04-24e	5-03-04	72,000.00	30,644.85			18,644.85	
Other	958	04-24f	5-03-04	264,000.00	0.05				0.05
Other	959	04-24b	5-03-04	257,000.00	37,378.51			37,378.51	
Other	961	08-39	10-20-08	40,000.00	18,592.00			18,592.00	
Other	963	04-00	9-08-04	225,000.00	1,640.50				1,640.50
Other	966	06-09b	3-06-06	693,000.00	2,188.96			2,188.96	
Other	967	06-09c	3-06-06	468,500.00	22,247.38			22,247.38	



**GENERAL CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

		Debit	Credit
Balance January 1, 2014	80031-01		217,649.09
Received from 2014 Budget Appropriation *	80031-02		200,000.00
Reserve For Future Improvements			
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement Fund)	80031-03		
Open Space Contractors Contribution			525,000.00
List by Improvements - Direct Charges Made for Preliminary Costs:			
Appropriated to Finance Improvement Authorizations	80031-04	697,555.00	
Balance December 31, 2014	80031-05	245,094.09	
		942,649.09	942,649.09

\* 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  
STATEMENT OF CAPITAL SURPLUS**

**2014**

		Debit	Credit
Balance January 1, 2014	80029-01		299,666.24
Premium on Sale of Bonds			
Funded Improvement Authorizations Canceled			
Premium On Sale Of Notes			63,327.00
Appropriated to Finance Improvement Authorizations	80029-02		
Appropriated to 2014 Budget Revenue	80029-03	299,666.24	
Balance December 31, 2014	80029-04	63,327.00	
		362,993.24	362,993.24

**BONDS ISSUED WITH A COVENANT OR COVENANTS**

- |  |          |                       |
|--|----------|-----------------------|
| <p>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</p> |          | <b>NOT APPLICABLE</b> |
|  |          | \$ _____              |
| 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.



**SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

**Note:**

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2014, please observe instructions of sheet 2.

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

**POST CLOSING**

**TRIAL BALANCE - WATER UTILITY FUND**

AS AT DECEMBER 31, 2014

**Operating Section**

(Separately Stated)

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

Title of Account	Debit	Credit
<b><u>WATER UTILITY OPERATING FUND</u></b>		
Cash	3,252,190.79	
Change Fund	200.00	
Consumer Water Rents Receivable	1,249,214.73	
Due From Current Fund	2,931.11	
Due From Water Utility Capital Fund	3,197.46	
Due To Unemployment Trust Fund		46.37
Encumbrances		94,836.81
2013 Appropriation Reserves		1,392,058.12
Accounts Payable		55,000.00
Bond Anticipation Notes - Accrued Interest Payable		21,754.00
Serial Bonds - Accrued Interest Payable		3,098.64
Overpaid Water Rents		68,980.64
Sub-Total Cash Liabilities		1,635,774.58
Reserve for Rents and Liens Receivables		1,249,214.73
Fund Balance		1,622,744.78
	4,507,734.09	4,507,734.09

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

**POST CLOSING**  
**TRIAL BALANCE - WATER UTILITY FUND**  
 AS AT DECEMBER 31,  
**Capital Section**  
 (Separately Stated)

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

Title of Account	Debit	Credit
<b><u>WATER UTILITY CAPITAL FUND</u></b>		
Estimated Proceeds Bonds and Notes Authorized	421,614.00	
Bonds and Notes Authorized but Not Issued		421,614.00
Cash	444,424.35	
Fixed Capital	18,423,788.43	
Fixed Capital Uncompleted	4,657,000.00	
Due To Water Utility Operating Fund		3,197.46
Serial Bonds Payable		1,975,000.00
Bond Anticipation Notes		2,270,005.00
Improvement Authorizations:		
Funded		125,585.26
Unfunded		737,005.63
Capital Improvement Fund		250.00
Reserve for Amortization		18,195,038.43
Deferred Reserves for Amortization		219,131.00
	23,946,826.78	23,946,826.78





## STATEMENT OF WATER UTILITY BUDGET - 2014

Source	Budget	Received in Cash	Excess or Deficit *
Operating Surplus Anticipated 91301-			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 91302-			
Rents 91303-	7,762,896.67	8,076,838.84	313,942.17
Fire Hydrant Service 91304-			
Miscellaneous 91305-	134,000.00	178,346.23	44,346.23
Added by N.J.S. 40A:4-87: (List)			
Subtotal	7,896,896.67	8,255,185.07	358,288.40
Deficit (General Budget) ** 91306-			
91307-	7,896,896.67	8,255,185.07	358,288.40

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

## STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	
Adopted Budget	7,896,896.67
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	7,896,896.67
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	7,896,896.67
Deduct Expenditures:	
Paid or Charged	6,304,838.55
Reserved	1,392,058.12
Surplus (General Budget)	
Total Expenditures	7,696,896.67
Unexpended Balance Carried (See Footnote)	200,000.00

**STATEMENT OF 2014 OPERATION  
WATER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)".

Section 2 should be filled out in every case.

**SECTION 1:**

Revenue Realized:		
Budget Revenue (Not Including "Deficit (General Budget)")	8,255,185.07	
Miscellaneous Revenue Not Anticipated		
2013 Appropriation Reserves Canceled *	443,775.83	
<b>Total Revenue Realized</b>		<b>8,698,960.90</b>
Expenditures:		
Appropriations (Not Including "Surplus (General Budget)")		
Paid or Charged	6,304,838.55	
Reserved	1,392,058.12	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
<b>Total Expenditures</b>	<b>7,696,896.67</b>	
Less: Deferred Charges Included in Above "Total Expenditures"		
<b>Total Expenditures - As Adjusted</b>		<b>7,696,896.67</b>
<b>Excess</b>		<b>1,002,064.23</b>
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2014 Operation" ("Excess in Operations - Sheet 46)		
<b>Deficit</b>		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2014 Operation" ("Operating Deficit - to Trial Balance" - Sheet 46)		

**SECTION 2:**

The following item of "2013 Appropriation Reserves Canceled in 2014 " Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the

**RESULTS OF 2014 OPERATIONS - WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues		358,288.40
Unexpended Balances of Appropriations		200,000.00
Miscellaneous Revenue Not Anticipated		
Unexpended Balances of 2013 Appropriation Reserves *		443,775.83
Cancel Accounts Payable		60,487.07
Deficit in Anticipated Revenues		
Operating Deficit - to Trial Balance		
Excess in Operations - to Operating Surplus	1,062,551.30	
* See restriction in amount on Sheet 45, SECTION 2	1,062,551.30	1,062,551.30

**OPERATING SURPLUS - WATER UTILITY**

	Debit	Credit
Balance January 1, 2014		550,734.38
Excess in Results of 2014 Operations		1,062,551.30
Amount Appropriated in 2014 Budget - Cash		
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services		
Anticipated in Current Fund Budget		
Balance December 31, 2014	1,613,285.68	
	1,613,285.68	1,613,285.68

**ANALYSIS OF BALANCE DECEMBER 31, 2014  
(FROM WATER UTILITY - TRIAL BALANCE)**

Cash	3,252,190.79
Change Fund	200.00
Interfund Accounts Receivable	6,128.57
Subtotal	3,258,519.36
Deduct Cash Liabilities Marked with "C" on Trial Balance	1,645,233.68
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	1,613,285.68
Other Assets Pledged to Operating Surplus *	

**SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2013		\$ <u>1,392,121.24</u>
Increased by:		
Water Rents Levied		\$ <u>7,934,275.10</u>
Decreased by:		
Collections	\$ <u>8,011,190.70</u>	
Overpayments applied	\$ <u>65,648.14</u>	
Transfer to Water Liens	\$ _____	
Other - Canceled	\$ <u>342.77</u>	
		\$ <u>8,077,181.61</u>
Balance December 31, 2014		\$ <u><u>1,249,214.73</u></u>

**SCHEDULE OF WATER UTILITY LIENS**

		NOT APPLICABLE	
Balance December 31, 2013			\$ _____
Increased by:			
Transfers from Accounts Receivable	\$ _____		
Penalties and Costs	\$ _____		
Other	\$ _____		
			\$ _____
Decreased by:			
Collections	\$ _____		
Other	\$ _____		
			\$ _____
Balance December 31, 2014			\$ <u><u>                    </u></u>

**DEFERRED CHARGES  
- MANDATORY CHARGES ONLY -  
WATER UTILITY FUND**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2013 Per Audit Report</u>	<u>Amount in 2014 Budget</u>	<u>Amount Resulting from 2014</u>	<u>Balance as at Dec. 31, 2014</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. Deficit In Operations	\$ 152,671.67	\$ 152,671.67	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. <b>NOT APPLICABLE</b>	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

**JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED**

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2015</u>
_____	_____	_____	_____	_____

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

**WATER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014			
Issued			
<b>NOT APPLICABLE</b>			
Paid			
Outstanding December 31, 2014			
2015 Bond Maturities - Assessment Bonds			\$
2015 Interest on Bonds *		\$	
<b>WATER UTILITY CAPITAL BONDS</b>			
Outstanding January 1, 2014		2,530,000.00	
Issued			
Paid	555,000.00		
Outstanding December 31, 2014	1,975,000.00		
	2,530,000.00	2,530,000.00	
2015 Bond Maturities - Capital Bonds			\$ 555,000.00
2015 Interest on Bonds *		\$ 69,187.51	

**INTEREST ON BONDS - WATER UTILITY BUDGET**

2015 Interest on Bonds (* Items)	\$ 69,187.51	
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 3,098.64	
Subtotal	\$ 66,088.87	
Add: Interest to be Accrued as of 12/31/15	\$ 2,449.22	
Required Appropriation 2015	\$ 68,538.09	

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR LOANS**

**WATER UTILITY REHABILITATION LOANS PAYABLE**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2014			
Issued			
<b>NOT APPLICABLE</b>			
Paid			
Outstanding December 31, 2014			
2015 Loan Maturities			\$
2015 Interest on Loans *		\$	
<b>WATER UTILITY LOAN</b>			
Outstanding January 1, 2014			
Issued			
Paid			
<b>NOT APPLICABLE</b>			
Outstanding December 31, 2014			
2015 Loan Maturities			\$
2015 Interest on Loans *		\$	

**INTEREST ON LOANS - WATER UTILITY BUDGET**

2015 Interest on Loans (* Items)	\$	NOT APPLICABLE
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/15	\$	
Required Appropriation 2015	\$	

**LIST OF LOANS ISSUED DURING 2014**

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

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

Description 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	
						For Principal	For Interest **
Water Supply System	338,000.00	7/3/2012	338,000.00	1/16/2015	1.00%	6,222.00	3,380.00
Water Supply System	199,000.00	7/3/2012	199,000.00	1/16/2015	1.00%	5,559.00	1,990.00
Water Supply System	285,000.00	7/3/2012	285,000.00	1/16/2015	1.00%	5,551.00	2,850.00
Water Supply System	280,000.00	7/3/2012	280,000.00	1/16/2015	1.00%	5,488.00	2,800.00
Water Supply System	809,000.00	7/3/2012	809,000.00	1/16/2015	1.00%	10,241.00	8,090.00
Three Wells	31,255.00	7/3/2012	31,255.00	1/16/2015	1.00%	397.00	312.55
Water Supply System	327,750.00	7/3/2012	327,750.00	1/16/2015	1.00%	5,556.00	3,277.50
<b>Total</b>	<b>2,270,005.00</b>		<b>2,270,005.00</b>			<b>39,014.00</b>	<b>22,700.05</b>

In the municipality, identify each note.  
 issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate  
 issued annually.

Original Date of Issue".  
 issue of 2012 or prior require one legal payable installment to be budgeted if it is  
 will be renewed in 2015 or written intent of permanent financing submitted.  
 ordinance, designate same, otherwise an amount must be included in this

INTEREST ON NOTES - WATER UTILITY BUDGET	
2015 Interest on Notes	\$ 22,700.05
Less: Interest Accrued to 12/31/14 (Trial Balance)	\$ 21,754.00
Subtotal	\$ 946.05
Add: Interest to be Accrued as of 12/31/15	\$ 26,725.00
Required Appropriation 2015	\$ 27,671.05

(Do not crowd - add additional sheets)

Township to issue serial bonds and use the proceeds to redeem all outstanding Bond Anticipation Notes during calendar year 2007.



**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)**

S by purpose. code number.	Balance - January 1, 2014		2014 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded				Funded	Unfunded
ation - 579		26,480.44		385.21			26,095.23
ation - 580		6,391.49					6,391.49
ation - 581		9,359.36					9,359.36
ation - 582	116,343.19	500.00		88,684.29		27,658.90	500.00
ation - 583	378,953.87	21,750.00		362,083.90		16,869.97	21,750.00
s - 584	2,180.48	1,750.00				2,180.48	1,750.00
s - 585	72,244.91					72,244.91	
-586	6,500.00					6,500.00	
-587		17,543.75		1,373.10			16,170.65
ment - 587		19,671.68					19,671.68
s Office - 587		50,000.00					50,000.00
ystem - 587		262,664.00					262,664.00
ree Wells - 587	131.00	9,069.00				131.00	9,069.00
ments - 589	17,034.22	327,750.00		31,200.00			313,584.22
70000-	593,387.67	752,929.72		483,726.50		125,585.26	737,005.63

improvement" which represents a funding or refunding of an emergency authorization.

**WATER UTILITY CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2014		250.00
Received from 2014 Budget Appropriation *		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)		
List by Improvements - Direct Charges Made for Preliminary Costs:		
Appropriated to Finance Improvement Authorizations		
Balance December 31, 2014	250.00	
	250.00	250.00

**WATER UTILITY CAPITAL FUND**

**SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014		
Received from 2014 Budget Appropriation *		
Received from 2014 Emergency Appropriation *		
Appropriated to Finance Improvement Authorizations		



# INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2014

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from 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 two. Those sheets not filled in should be marked "Not Applicable".

## INDEX

- 1, 1a & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
- 2. Instructions and Certification
- 3, 3a & 3b. Trial Balance - Current Fund
- 4. Trial Balance - Public Assistance Fund
- 5. Trial Balance - Federal and State Grant Fund
- 6. Trial Balance - Trust Funds
- 6a. Municipal Public Defender Certification -- P.L. 1997, C. 256
- 7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
- 8. Trial Balance - Capital Fund
- 9 & 9a. Cash Reconciliation
- 10 & 10a. Federal and State Grants Receivable
- 11,11a,11b,11c Appropriated Reserves for Federal and State Grants
- 12. Unappropriated Reserves for Federal and State Grants
- 13. Local District School Tax - Municipal Open Space Tax
- 14. Regional School Tax - Regional High School Tax
- 15. County Taxes Payable - Special District Taxes.
- 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 School District Purposes
- 19. Results of 2013 Operation - 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 2013
- 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
- 24. Reserve for Tax Appeals Pending (N.J.S.A.54:3-37)
- 25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" & "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 Taxes Appropriation
- 26. Delinquent Taxes and Tax Title Liens
- 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
- 31 & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
- 32. Summary Statement of Debt Service Requirements - School - Type 1 and Current
- 33. Debt Service for Notes (Other than Assessment Notes)
- 34 & 34a. Debt Service for Assessment Notes/ Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
- 36. Capital Improvement Fund
- 37. Down Payment
- 37. Capital Improvements Authorized in 2014
- 38. General Capital Surplus, Bond Covenants
- 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

## UTILITIES ONLY

- 40. Instructions