

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

POPULATION LAST CENSUS 71,045
NET VALUATION TAXABLE 2014 \$7,568,211,510
MUNICODE 0409

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:

SFY MUNICIPALITIES - August 10, 2015

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

Township of Cherry Hill, County of Camden

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 Todd R. Saler
Name Todd R. Saler
Title Registered Municipal Accountant
Email tsaler@bowmanllp.com

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, ~~(which I have prepared)~~ or (which I have not prepared) ~~{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 hereby certify that I, Michelle Samalonis, am the Chief Financial Officer, License # N-0680 of the Township of Cherry Hill, County of Camden and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at June 30, 2015, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of June 30, 2015.

Signature Michelle Samalonis
Title Chief Financial Officer
Address 820 Mercer Street, Cherry Hill, New Jersey 08002
Phone Number (856)-488-7860
Fax Number (856)-665-7416
Email msamalonis@chtownship.com

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:


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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Cherry Hill as of June 30, 2015 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended June 30, 2015 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

None.



Todd R. Saler
Registered Municipal Accountant

Bowman & Company LLP

(Firm Name)

601 White Horse Road

(Address)

Voorhees, New Jersey 08043

(Address)

(856) 782-2889

(Phone Number)

tsaler@bowmanllp.com

(Email)

(856) 782-5089

(Fax Number)

Certified by me

This 28th day of July, 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 SFY 2015 as required under N.J.A.C. 5:23-4.17.

Printed Name: Gerry Seneski

Signature: *Gerald E. Seneski*

Certificate #: 007820

Date: 8/3/15

CERTIFICATION OF QUALIFYING MUNICIPALITY

- 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.

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

21-6000523

Fed I.D. #

Township of Cherry Hill

Municipality

Camden

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: June 30, 2015

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL \$	<u>81,500.00</u>	<u>\$ 399,831.06</u>	<u>\$ 631,276.96</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 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.

Michelle Samaloni
Signature Of Chief Financial Officer

8/3/15
Date

IMPORTANT!

SFY

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 _____ of _____, County of _____ during the SFY 2015 and that sheets 40 to 68 are unnecessary.

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

Signature _____

Name _____

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.

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 \$

7,584,322,338 .


SIGNATURE OF TAX ASSESSOR

Township of Cherry Hill
MUNICIPALITY

Camden
COUNTY

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT JUNE 30, 2015

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

Title of Account	Debit	Credit
Cash	29,721,765.72	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions	347,455.49	
Receivables with Full Reserves:		
Delinquent Taxes	25,492.15	
Tax Title Liens	575,768.07	
Property Acquired by Taxes	2,223,077.00	
Contract Sales Receivable	-	
Mortgage Sales Receivable	-	
Revenue Accounts Receivable	264,900.53	
Due from Animal Control Fund	0.68	
Due from Trust Other Fund		
Due from HUD Fund		
Due from General Capital Fund	5.16	
Due from Sewer Operating Fund		
Sub-total Receivables with Full Reserves	3,089,243.59	
Deferred Charges (Sheets 28, 29 & 30)	340,000.00	
Deferred School Taxes (Sheets 13 & 14)	-	
Sub-total	33,498,464.80	-

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS AT JUNE 30, 2015

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

Title of Account	Debit	Credit
Totals from Sheet 3	33,498,464.80	-
Cash Liabilities:		
Appropriation Reserves		3,474,521.12
Due to State of New Jersey - Senior Citizens & Veterans Deductions		-
Local District School Tax Payable		-
Special Emergency Note Payable		-
Regional School Tax Payable		-
Regional High School Tax Payable		-
County Taxes Payable		-
Due County for Added and Omitted Taxes		-
Special District Taxes Payable		4,928,666.85
State Library Aid (See Sheet 16)		-
Due State of New Jersey		
Uniformed Construction Code -- State Training Fees		26,979.00
Marriage License Fees		2,325.00
Burial Permits Fees		
Reserve for Encumbrances		2,318,522.04
Accounts Payable		45,000.00
Reserve for Revaluation		279,274.00
Prepaid Taxes		671,822.31
Tax Overpayments		9,315.41
Due to County for Payments in Lieu of Taxes		1,972.52
Due to Trust Other Fund		768,830.50
Sub-total Cash Liabilities	C	12,527,228.75
Reserve for Receivables		3,089,243.59
School Taxes Deferred (Sheets 13& 14)		-
Fund Balance		17,881,992.46
Total	33,498,464.80	33,498,464.80

(Do not crowd - add additional sheets)

SFY

Title of Account	Debit	Credit
Cash Public Assistance #1	-	
Cash Public Assistance #2	-	
NOT APPLICABLE		
Total	-	-

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

SFY

Title of Account	Debit	Credit
Cash	316,321.10	
Federal and State Grants Receivable	444,664.57	
Appropriated Reserves for Federal and State Grants		521,771.03
Unappropriated Reserves for Federal and State Grants		170,079.69
Reserve for Encumbrances		69,134.95
Total	760,985.67	760,985.67

Township of Cherry Hill, Muni Code: 0409

SFY

AS AT JUNE 30, 2015

(Do not crowd - add additional sheets)

SFY

AS AT JUNE 30, 2015

(Do not crowd - add additional sheets)

POST CLOSING

TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT JUNE 30, 2015

SFY

Title of Account	Debit	Credit
Trust Other Fund (Cont'd)		
Totals from Sheet 6i	19,836,931.93	19,836,931.93
Library Trust Fund:		
Cash	1,431,925.46	
Appropriation Reserves		190,876.65
Reserve for Encumbrances		156,094.63
Payroll Deductions Payable		39,737.56
Federal, State and Other Grants -- Unappropriated		1,000.00
Federal, State and Other Grants -- Appropriated		1,042.05
Reserve for Federal, State and Other Grants - Encumbered		950.44
Fund Balance		832,957.24
Fiduciary Reserves:		
Unemployment		49,829.69
Gift Fund		22,004.01
Isaac and Bessie Yellenberg Fund		1,269.41
William Paradee Memorial Fund		4,560.49
Vivian Riley Memorial Fund		1,073.89
Judy Goldman Memorial Fund		1,514.32
The Exchange Club		6,569.38
Restricted Gifts and Donations		1,645.72
Anti-Trust Settlement Fund		231.80
Eastwood Memorial Fund		508.33
Capital Expenses Fund		120,059.85
Total Trust Other Fund	21,268,857.39	21,268,857.39

(Do not crowd - add additional sheets)

SFY

AS AT JUNE 30, 2015

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER
CERTIFICATION
Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year (SFY 2014):	(1)	\$	<u>26,912.59</u>
		x	<u>25%</u>
	(2)	\$	<u>6,728.15</u>

Municipal Public Defender Trust Cash Balance June 30, 2015:	(3)	\$	<u>30,128.61</u>
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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) =	\$	<u>NONE</u>
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The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1997, C. 256.

Chief Financial Officer:	<u>Michelle Samalonis</u>
Signature:	<u></u>
Certificate #:	<u>N-0680</u>
Date:	<u></u>

Schedule of Trust Fund Reserves

SFY

		Amount				Balance
		June 30, 2014				as at
		per Audit				June 30, 2015
Purpose		Report	Receipts	Disbursements		
1.	Totals from Sheet 6b1	\$ 8,065,054.17	\$ 15,709,434.28	15,638,518.77	\$	8,135,969.68
2.	Totals from Sheet 6b2	7,267,095.35	7,444,586.72	5,400,711.75		9,310,970.32
3.						-
4.						-
5.						-
6.						-
7.						-
8.						-
9.						-
10.						-
11.						-
12.						-
13.						-
14.						-
15.						-
16.						-
17.						-
18.						-
19.						-
20.						-
21.						-
22.						-
23.						-
24.						-
25.						-
26.						-
27.						-
28.						-
29.						-
30.						-
Totals:		\$ 15,332,149.52	23,154,021.00	21,039,230.52	\$	17,446,940.00

TOWNSHIP OF CHERRY HILL
TRUST OTHER FUNDS
Statement of Miscellaneous Trust Escrows
For the Fiscal Year Ended June 30, 2015

	Balance	Received		Disbursed		Balance
	June 30, 2014	Collector	Treasurer	Collector	Treasurer	June 30, 2015
Street Opening Deposits	\$77,646.60	\$67,075.00	\$200.00		\$57,680.00	\$87,241.60
Premiums Received at Tax Sale	7,273,000.00	5,075,200.00			5,151,175.00	7,197,025.00
Reserve for Tax Title Lien Redemptions		9,522,123.54		\$9,522,123.54		
Contributions for Improvement Costs	187,535.19					187,535.19
Performance Guarantees:						
Ord. 66-46	258,028.50				133,355.40	124,673.10
Other	261,643.88	1,044,235.74			766,384.83	539,494.79
Public Amusements Escrow	6,000.00				6,000.00	
Seasonal Merchandise	1,200.00	600.00			1,800.00	
	<u>\$8,065,054.17</u>	<u>\$15,709,234.28</u>	<u>\$200.00</u>	<u>\$9,522,123.54</u>	<u>\$6,116,395.23</u>	<u>\$8,135,969.68</u>

TOWNSHIP OF CHERRY HILL
TRUST OTHER FUNDS
Statement of Miscellaneous Trust Reserves
For the Fiscal Year Ended June 30, 2015

	Received					
			Treasurer			
	Balance		Budget	Fees, Interest		Balance
	June 30, 2014	Collector	Appropriations	and Donations	Payments	June 30, 2015
Developers' Escrow Fund	\$775,989.62	\$686,655.82		\$810.00	\$444,925.92	\$1,018,529.52
Rent Review Consulting Escrow Fees	39,623.48	3,500.00			1,200.00	41,923.48
Recycling	462,908.95			71,719.54	308,498.07	226,130.42
COAH Affordable Housing Fees (Housing Impact Fees)	2,325,522.66	265,453.01		1,103,611.72	4,164.50	3,690,422.89
Affordable Housing -- Other	75,000.00					75,000.00
Reserve for Forfeited Property:						
State	75,221.86			78,249.88	72,739.00	80,732.74
Federal	211,834.27			248,408.07	91,771.23	368,471.11
Local	6,363.35			238.39	4,700.00	1,901.74
Cherry Hill Alliance on Alcohol and Drug Abuse	3,165.14			2,580.00	385.60	5,359.54
Donations:						
Recreation Events Sponsorship Donations	131,149.65			8,472.33	39,202.53	100,419.45
Community Policing	470.43			150.00	243.50	376.93
Police Outside Employment:						
Other	93,568.78			1,404,229.47	1,413,059.48	84,738.77
TCDI Study Haddonfield Road	4,094.00					4,094.00
PJ Whelihan's	1,015.18			34,638.70	35,062.75	591.13
Taylor's Bar & Grill	1,204.02					1,204.02
New Jersey Division of Motor Vehicles (DMV)				119,275.52	111,309.16	7,966.36
Maccabi Games Outside Employment				50,000.00	50,000.00	
Police Donations:						
Police Department (George H. Croft)	12,271.58			16,150.00	17,296.89	11,124.69
Cherry Hill Police Department	10,044.71					10,044.71
Public Defender's Fees	28,878.53			28,956.38	27,706.30	30,128.61
Plant A Tree	72.40				72.40	
POAA Fees	845.00			407.00	599.00	653.00
Snow Removal	740,581.78		\$360,000.00		313,993.90	786,587.88
Camden County - Rabbit Run / Cropwell Road	17,800.00					17,800.00
Recreation Commission	250,153.63	309,345.50	20,000.00	6,271.50	316,816.05	268,954.58
Barclay Farm	51,676.71	5,671.00	1,800.00	14,954.05	16,215.29	57,886.47
Property Insurance Fund	1,109,728.81		1,100,000.00	227,446.75	1,063,135.08	1,374,040.48
Worker's Compensation Insurance Fund	837,910.81		1,250,000.00	25,592.09	1,067,615.10	1,045,887.80
	<u>\$7,267,095.35</u>	<u>\$1,270,625.33</u>	<u>\$2,731,800.00</u>	<u>\$3,442,161.39</u>	<u>\$5,400,711.75</u>	<u>\$9,310,970.32</u>
Collector Receipts		\$1,005,172.32				
COAH Fees Receivable Realized		<u>265,453.01</u>				
		<u>\$1,270,625.33</u>				
Current Fund:						
Construction Code Other Expenses			\$6,500.00			
General Liability Property Insurance			1,003,000.00			
Workers Compensation Insurance			1,135,500.00			
Maintenance Highway - Other Expenses			360,000.00			
Recreation						
Other Expenses (N.J.S.A.40A:12-3 et seq.)			21,800.00			
Sewer Operating Fund						
Sewer Other Expenses			<u>205,000.00</u>			
			<u>\$2,731,800.00</u>			

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

SFY

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2014	RECEIPTS					Disbursements	Balance June 30, 2015
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
NOT APPLICABLE								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
Total	-	-	-	-	-	-	-	-

Sheet 7

SFY

POST CLOSING

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT JUNE 30, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	15,304,485.41	XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	15,304,485.41
Grants Receivable	400,000.00	
Cash	2,427,682.89	
Deferred Charges	-	
Due from Camden County Improvement Authority	6.98	
Deferred Charges to Future Taxation -- Funded	80,278,981.92	
Deferred Charges to Future Taxation -- Unfunded	23,598,485.41	
Amount to be Provided for Retirement of Obligations Under Capital Lease	9,690,000.00	
Due to Current Fund		5.16
Reserve for Grants Receivable		
Contracts and Retainage Payable		2,612,636.36
Reserve for Payment of Debt		496,475.52
Reserve for Camden County Improvement Authority Receivable		6.98
General Capital Bonds		73,455,000.00
Assessment Serial Bonds		-
Bond Anticipation Notes		8,294,000.00
Assessment Notes		-
NJ Environmental Infrastructure Trust Loans Payable		4,003,981.92
NJ Economic Development Authority Loan		
Camden County Improvement Authority Loans Payable		2,820,000.00
Improvement Authorizations - Funded		-
Improvement Authorizations - Unfunded		4,854,305.01
Capital Improvement Fund		2,370.16
Down Payments on Improvements		-
Capital Surplus		170,073.92
Obligations Under Capital Leases		9,690,000.00
Reserve for Encumbrances		9,996,302.17
Total	131,699,642.61	131,699,642.61

(Do not crowd - add additional sheets)

SFY

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	84,072.87	35,919,854.05	6,282,161.20	29,721,765.72
Trust - Assessment				-
Trust - Animal Control	2,719.80	9,329.76		12,049.56
Trust - Other	5,346,380.61	12,003,089.25	503,254.59	16,846,215.27
Capital - General		2,427,682.89		2,427,682.89
Water - Operating Utility Operating				-
Water - Capital Utility Capital				-
Sewer Utility Operating	206,181.98	4,204,369.20		4,410,551.18
Sewer Utility Capital		2,595,110.80		2,595,110.80
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund		316,321.10		316,321.10
Municipal Open Space Trust Fund		2,086,487.69		2,086,487.69
Sewer Assessment Trust		6,065.80		6,065.80
Water Assessment Trust				-
Library Trust Fund	2,335.55	1,465,091.85	35,501.94	1,431,925.46
Trust - CDBG		175,862.83		175,862.83
				-
				-
				-
				-
				-
				-
				-
				-
Total	5,641,690.81	61,209,265.22	6,820,917.73	60,030,038.30

* - Include Deposits In Transit

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at June 30, 2015.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at June 30, 2015.

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

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

Signature:

Title: Registered Municipal Accountant

SFY

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

CASH RECONCILIATION JUNE 30, 2015 (cont'd.)

SFY

[illegible]

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

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

SFY

Grant	Balance	2015 Budget	Received	Accrued	Canceled	Balance
	July 1, 2014	Revenue Realized				June 30, 2015
						-
						-
						-
						-
						-
Totals from Sheet 10a	464,924.32		689,569.50	669,379.81	70.06	444,664.57
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Totals	464,924.32	-	689,569.50	669,379.81	70.06	444,664.57

Sheet 10

TOWNSHIP OF CHERRY HILL
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grants Receivable
For the Fiscal Year Ended June 30, 2015

<u>Program</u>	<u>Balance June 30, 2014</u>	<u>Accrued</u>	<u>Received</u>	<u>Canceled</u>	<u>Balance June 30, 2015</u>
Federal Grants:					
Justice Assistance Grant (JAG)		\$10,773.00			\$10,773.00
Pedestrian Education and Enforcement Grant	\$47,221.80		\$32,429.94	\$70.06	14,721.80
Federal -Body Armor Grant		2,340.00	2,340.00		
Total Federal Grants	47,221.80	13,113.00	34,769.94	70.06	25,494.80
State Grants:					
Historic Preservation -- Barclay Farmstead Museum Farm	50,000.00		50,000.00		
Drunk Driving Enforcement Fund		22,128.12	22,128.12		
Handicap Recreation Opportunities	20,000.00	20,000.00	35,196.88		4,803.12
Municipal Alliance on Alcohol and Drug Abuse	33,551.65	55,768.00	52,240.39		37,079.26
Clean Communities Grant		151,688.52	151,688.52		
Safe and Secure Communities Program		120,000.00	60,000.00		60,000.00
Recreational Facilities Enhancement Grants:					
Kenilworth Park		25,000.00			25,000.00
Croft Farms Art Center		25,000.00			25,000.00
Distracted Driving Crackdown Grant		5,000.00	5,000.00		
DWI Crackdown Enforcement Grant		41,600.00	10,440.04		31,159.96
COPS In Shop Grant		3,200.00			3,200.00
Click it or Ticket		8,000.00	4,000.00		4,000.00
Alcohol Education and Rehabilitation Grant		884.00	884.00		
Sustainable Jersey Small Grant		2,000.00			
Recreation Trail Camden County -- Erlton Park	25,548.17		1,548.17		24,000.00
Recycling Tonnage		164,279.44	164,279.44		
Body Armor		11,718.73	11,718.73		
Total State Grants	129,099.82	656,266.81	571,124.29	-	214,242.34
Other Grants:					
Delaware Valley Regional Planning Commission:					
TCDI-TOD Overlay Zone Grant	13,403.70		8,675.27		4,728.43
Camden County -- Croft Farm Arts Center Grant	25,000.00				25,000.00
Camden County -- Erlton Park Grant	25,000.00		25,000.00		
Camden County -- Multi-Use Trail Rotary Grant	100,000.00				100,000.00
Camden County Recreation Facility Enhancement	50,000.00		25,000.00		25,000.00
Camden County Recreation Facility Enhancement -- Old Orchard	25,000.00		25,000.00		
Camden County Historic Preservation -- Croft Farm Open Space Grant	25,000.00				25,000.00
Camden County Open Space Grant	25,199.00				25,199.00
Total Other Grants	288,602.70		83,675.27	-	204,927.43
Total All Grants	\$464,924.32	\$669,379.81	\$689,569.50	\$70.06	\$444,664.57

SFY

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS (cont.)

SFY

Grant	Balance July 1, 2014	Transferred from 2015 Budget Appropriations		Prior Year Encumbered	Expended		Encumbered	Balance June 30, 2015
		Budget	Appropriation By 40A:4-87					
Total From Page 11	282,901.22	188,981.47	453,474.12	121,386.66	455,837.49	-	69,134.95	521,771.03
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	282,901.22	188,981.47	453,474.12	121,386.66	455,837.49	-	69,134.95	521,771.03

Sheet 11a

TOWNSHIP OF CHERRY HILL
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Federal, State and Other Grants Appropriated
For the Fiscal Year Ended June 30, 2015

<u>Program</u>	<u>Balance June 30, 2014</u>		<u>Transferred from 2015 FY Budget Appropriation</u>	<u>Disbursed</u>	<u>Encumbered</u>	<u>Balance June 30, 2015</u>
	<u>Reserved</u>	<u>Encumbered</u>				
Federal Grants:						
Federal Body Armor Grant	\$11,700.00		\$2,340.00		\$1,447.76	\$12,592.24
Pedestrian Education & Enforcement Grant	32,500.00			\$32,500.00		
Justice Assistance Grant			10,773.00			10,773.00
Total Federal Grants	44,200.00	-	13,113.00	32,500.00	1,447.76	23,365.24
State Grants:						
Alcohol Education and Rehabilitation Grant	633.30		354.48	860.00		127.78
Drunk Driving Enforcement Grant	23,027.80		4,620.95	(3,888.91)		31,537.66
Clean Communities Program			124,858.99			124,858.99
Historic Preservation -- Barclay Farmstead Museum Grant		\$46,050.80		46,050.80		
Handicapped Recreational Opportunities Grant FY-14	24,000.00			24,000.00		
Handicapped Recreational Opportunities Grant FY-15			24,000.00	475.00		23,525.00
Recreational Facilities Enhancement Grants:						
Kenilworth Park			25,000.00			25,000.00
Croft Farms Art Center			25,000.00			25,000.00
Body Armor Replacement Grant	14,903.96		11,718.73	13,076.45	13,546.24	
Public Archives and Records Infrastructure Support (PARIS)		1,949.00		1,949.00		
Recreation Trail						
Recreation Trail FY 14	22,425.61	299.45		7,129.78	929.12	14,666.16
Recycling Tonnage Grant	101,280.24	30,000.00	164,279.44	152,941.31	30,000.00	112,618.37
Distracted Driving Crackdown Grant			5,000.00	5,000.00		
DWI Crackdown Enforcement Grant			41,600.00	19,327.54		22,272.46
Safe and Secure Communities FY15			120,000.00	60,000.00		60,000.00
COPS In Shop Grant			3,200.00	3,200.00		
Click it or Ticket			8,000.00	8,000.00		
Sustainable Jersey Small Grant			2,000.00			2,000.00
Municipal Alliance on Alcoholism and Drug Abuse--2014		14,004.15		14,004.15		
Municipal Alliance on Alcoholism and Drug Abuse--2015			69,710.00	46,698.43	23,011.57	
Total State Grants	186,270.91	92,303.40	629,342.59	398,823.55	67,486.93	441,606.42
Other Grants:						
Camden County -- Multi-Use Trail Rotary Grant	1,203.40	200.26			200.26	1,203.40
Camden County -- Croft Farm Grant (County Open Space Fund)	25,000.00					25,000.00
South Jersey Gas -- Game on Grant						
TCDI-TOD Overlay Zone Grant		11,945.55		6,398.09		5,547.46
Comcast Technology Grant	1,226.91	16,888.94		18,115.85		0.00
American Water Grant		48.51				48.51
Camden County Open Space - Colwick Trail	25,000.00					25,000.00
Total Other Grants	52,430.31	29,083.26	-	24,513.94	200.26	56,799.37
Total All Grants	\$282,901.22	\$121,386.66	\$642,455.59	\$455,837.49	\$69,134.95	\$521,771.03

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

SFY

Sheet 12

Grant	Balance July 1, 2014	Transferred from 2015 Budget Appropriations		Receipts	Accrued			Balance June 30, 2015
		Budget	Appropriation By 40A:4-87					
								-
								-
								-
								-
								-
Totals from Sheet 12a	125,213.47	171,039.47	453,474.12		669,379.81			170,079.69
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	125,213.47	171,039.47	453,474.12	-	669,379.81	-	-	170,079.69

TOWNSHIP OF CHERRY HILL
FEDERAL, STATE AND OTHER GRANT FUND
Statement of Reserve for Federal, State and Other Grants--Unappropriated
For the Fiscal Year Ended June 30, 2015

<u>Program</u>	<u>Balance June 30, 2014</u>	<u>Accrued</u>	<u>Realized as Miscellaneous Revenue in 2015 FY Budget</u>	<u>Balance June 30, 2015</u>
Federal Grants:				
Justice Assistance Grant (JAG)		\$10,773.00	\$10,773.00	
Federal -Body Armor Grant		2,340.00	2,340.00	
Total Federal Grants	-	13,113.00	13,113.00	-
State Grants:				
Drunk Driving Enforcement Fund		22,128.12	4,620.95	\$17,507.17
Handicap Recreation Opportunities		20,000.00	20,000.00	
Municipal Alliance on Alcohol and Drug Abuse		55,768.00	55,768.00	
Clean Communities Grant	\$124,858.99	151,688.52	124,858.99	151,688.52
Safe and Secure Communities Program		120,000.00	120,000.00	
Recreational Facilities Enhancement Grants:				
Kenilworth Park		25,000.00	25,000.00	
Croft Farms Art Center		25,000.00	25,000.00	
Distracted Driving Crackdown Grant		5,000.00	5,000.00	
DWI Crackdown Enforcement Grant		41,600.00	41,600.00	
COPS In Shop Grant		3,200.00	3,200.00	
Click it or Ticket		8,000.00	8,000.00	
Alcohol Education and Rehabilitation Grant	354.48	884.00	354.48	884.00
Sustainable Jersey Small Grant		2,000.00	2,000.00	
Recreation Trail Camden County -- Erlton Park				
Recycling Tonnage		164,279.44	164,279.44	
Body Armor		11,718.73	11,718.73	
Total State Grants	125,213.47	656,266.81	611,400.59	170,079.69
Total All Grants	\$125,213.47	\$669,379.81	\$624,513.59	\$170,079.69

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance July 1, 2014	XXXXXXXX	XXXXXXXX
School Tax Payable # 85001-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85002-00	XXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXX	158,496,194.00
Levy Calendar Year	XXXXXXXX	
Paid	158,496,194.00	XXXXXXXX
Balance June 30, 2015	XXXXXXXX	XXXXXXXX
School Tax Payable # 85003-00	-	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004-00	-	XXXXXXXX
	158,496,194.00	158,496,194.00

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

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance July 1, 2014 85045-00	XXXXXXXX	
2015 Levy 85105-00	XXXXXXXX	756,821.00
Added and Omitted Levy	XXXXXXXX	
Interest Earned	XXXXXXXX	
Expenditures	756,821.00	XXXXXXXX
Balance June 30, 2015 85046-00	-	XXXXXXXX
	756,821.00	756,821.00

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

REGIONAL HIGH SCHOOL TAX

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

COUNTY TAXES PAYABLE

		Debit	Credit
Balance July 1, 2014		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	
Levy		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	66,019,458.28
County Library	80003-04	XXXXXXXXXX	
County Health		XXXXXXXXXX	
County Open Space Preservation		XXXXXXXXXX	1,663,653.31
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	396,165.01
Paid		68,079,276.60	XXXXXXXXXX
Balance June 30, 2015		XXXXXXXXXX	XXXXXXXXXX
County Taxes		-	XXXXXXXXXX
Due County for Added and Omitted Taxes		-	XXXXXXXXXX
		68,079,276.60	68,079,276.60

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance July 1, 2014		80003-06	XXXXXXXXXX	4,894,241.63
Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXXXX	XXXXXXXXXX
Fire -	81108-00	21,819,122.94	XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111-00		XXXXXXXXXX	XXXXXXXXXX
Water -	81112-00		XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109-00		XXXXXXXXXX	XXXXXXXXXX
Open Space -	81105-00		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
Total Levy		80003-07	XXXXXXXXXX	21,819,122.94
Paid		80003-08	21,784,697.72	XXXXXXXXXX
Balance June 30, 2015		80003-09	4,928,666.85	
			26,713,364.57	26,713,364.57

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance July 1, 2014	80004-01	XXXXXXXX	
State Library Aid Received	80004-02	XXXXXXXX	
NOT APPLICABLE			
Expended	80004-09		XXXXXXXX
Balance June 30, 2015	80004-10	-	
		-	-

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

Balance July 1, 2014	80004-03	XXXXXXXX	
State Library Aid Received	80004-04	XXXXXXXX	
NOT APPLICABLE			
Expended	80004-11		XXXXXXXX
Balance June 30, 2015	80004-12	-	
		-	-

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

Balance July 1, 2014	80004-05	XXXXXXXX	
State Library Aid Received	80004-06	XXXXXXXX	
NOT APPLICABLE			
Expended	80004-13		XXXXXXXX
Balance June 30, 2015	80004-14	-	
		-	-

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance July 1, 2014	80004-07	XXXXXXXX	
State Library Aid Received	80004-08	XXXXXXXX	
NOT APPLICABLE			
Expended	80004-15		XXXXXXXX
Balance June 30, 2015	80004-16	-	
		-	-

STATEMENT OF GENERAL BUDGET REVENUES SFY 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	7,163,848.00	7,163,848.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	15,333,756.95	17,271,593.41	1,937,836.46
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
	453,474.12	453,474.12	-
			-
Total Miscellaneous Revenue Anticipated 80103-	15,787,231.07	17,725,067.53	1,937,836.46
Receipts from Delinquent Taxes 80104-	10,000.00	98,303.72	88,303.72
			-
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	44,125,167.84	XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	44,125,167.84	46,802,587.64	2,677,419.80
	67,086,246.91	71,789,806.89	4,703,559.98

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	294,532,814.47
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	158,496,194.00	XXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXX
County Taxes 80111-00	67,683,111.59	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	396,165.01	XXXXXXXX
Special District Taxes 80113-00	21,819,122.94	XXXXXXXX
Municipal Open Space Tax 80120-00	756,821.00	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	1,421,187.71
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	46,802,587.64	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.	295,954,002.18	295,954,002.18

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

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

notification of the award of public or private revenue. These insertions must be primary, matching funds have been provided if applicable.

CFO Signature: Michelle Samaloni

STATEMENT OF GENERAL BUDGET APPROPRIATIONS SFY 2015

SFY 2015 Budget as Adopted	80012-01	66,632,772.79
SFY 2015 Budget - Added by N.J.S. 40A:4-87	80012-02	453,474.12
Appropriated for SFY 2015 (Budget Statement Item 9)	80012-03	67,086,246.91
Appropriated for SFY 2015 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	67,086,246.91
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	67,086,246.91
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	61,569,065.03
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,421,187.71
Reserved	80012-10	3,474,521.12
Total Expenditures	80012-11	66,464,773.86
Unexpended Balances Canceled (see footnote)	80012-12	621,473.05

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)

SFY 2015 Authorizations	NOT APPLICABLE	XXXXXXXXXX	
N.J.S. 40A:4-46 (After adoption of Budget)			
N.J.S. 40A:4-20 (Prior to adoption of Budget)			
Total Authorizations		XXXXXXXXXX	-
Deduct Expenditures:		XXXXXXXXXX	
Paid or Charged			
Reserved			
Total Expenditures			-

RESULTS OF SFY 2015 OPERATION

SFY

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	1,937,836.46
Delinquent Tax Collections	80013-02	XXXXXXXX	88,303.72
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	2,677,419.80
Unexpended Balances of SFY 2015 Budget Appropriations	80013-04	XXXXXXXX	621,473.05
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	780,260.08
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of SFY 2014 Appropriation Reserves	80013-05	XXXXXXXX	2,882,911.73
Prior Years Interfunds Returned in SFY 2015	80013-06	XXXXXXXX	1,246,724.16
Accounts Payable Canceled		XXXXXXXX	17,642.20
		XXXXXXXX	
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance July 1, 2014	80013-07	-	XXXXXXXX
Balance June 30, 2015	80013-08	XXXXXXXX	-
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
			XXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXX
Interfund Advances Originating in SFY 2015	80013-12		XXXXXXXX
Federal, State and Other Grants Receivable Canceled		70.06	XXXXXXXX
Prior Year Senior Citizens and Veterans Deductions Disallowed		367.20	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	10,252,133.94	XXXXXXXX
		10,252,571.20	10,252,571.20

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Administration Fee - Senior Citizen and Veteran Tax Deduction	12,971.20
Wireless Carriers - Tower Rental	50,835.00
Various Refunds	20,592.59
Miscellaneous - Treasurer	3,591.80
Auction Proceeds	11,525.89
Excess Workers Compensation	483,726.24
Rental of Equipment and Facilities	5,800.00
Energy Credits	24,770.00
FEMA Reimbursement	93,397.38
Cancellation of Outstanding Checks	2,079.34
Photocopies	21,741.98
Duplicate Bills Fees	5,110.34
Miscellaneous - Collector	17,382.29
Maintenance Charges	26,736.03
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	780,260.08

SURPLUS - CURRENT FUND

SFY 2015

SFY

		Debit	Credit
1. Balance July 1, 2014	80014-01	XXXXXXXXXX	14,793,706.52
2.		XXXXXXXXXX	
3. Excess Resulting from SFY 2015 Operations	80014-02	XXXXXXXXXX	10,252,133.94
4. Amount Appropriated in the SFY 2015 Budget - Cash	80014-03	7,163,848.00	XXXXXXXXXX
5. Amount Appropriated in the SFY 2015 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance June 30, 2015	80014-05	17,881,992.46	XXXXXXXXXX
		25,045,840.46	25,045,840.46

ANALYSIS OF BALANCE JUNE 30, 2015

(FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	29,721,765.72
Investments	80014-07	-
Sub Total		29,721,765.72
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	12,527,228.75
Cash Surplus	80014-09	17,194,536.97
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	347,455.49
Deferred Charges #	80014-12	340,000.00
Cash Deficit #	80014-13	
Total Other Assets	80014-14	687,455.49
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	17,881,992.46

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

SFY

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

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

* Include overpayments applied as part of 2015 collections.

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

To Calculate Underlying Tax Collection Rate for 2015

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....	294,532,814.47
LESS: Proceeds from Accelerated Tax Sale.....	1,202,082.07
NET Cash Collected	293,330,732.40
Line 5c (sheet 22) Total 2015 Tax Levy.....	294,857,999.39
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....	99.48%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....	
LESS: Proceeds from Tax Levy Sale (excluding premium).....	
NET Cash Collected	
Line 5c (sheet 22) Total 2015 Tax Levy.....	
Percentage of Collection Excluding Accelerated Tax 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 July 1, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	313,088.55	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	151,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	493,500.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector		XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	14,205.72
8. Sr. Citizens Deductions Disallowed By Tax Collector SFY 2014 Taxes	XXXXXXXXXX	367.20
9. Received in Cash from State	XXXXXXXXXX	596,060.14
10.		
11.		
12. Balance June 30, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	347,455.49
Due To State of New Jersey	-	XXXXXXXXXX
	958,088.55	958,088.55

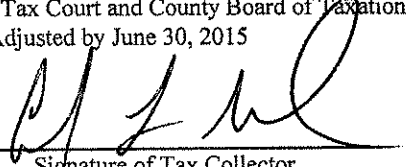
Calculation of Amount to be included on Sheet 22, Item 10-
SFY 2015 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>151,500.00</u>
Line 3	<u>493,500.00</u>
Line 4	<u>-</u>
Sub-Total	<u>645,000.00</u>
Less: Line 7	<u>14,205.72</u>
To Item 10, Sheet 22	<u><u>630,794.28</u></u>

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

		Debit	Credit
Balance July 1, 2014	NOT APPLICABLE	XXXXXXXXXX	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operations			XXXXXXXXXX
(Portion of Appeal won by Municipality, including Interest)			
Balance June 30, 2015		-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		-	-

* Includes State Tax Court and County Board of Taxation
Appeals Not Adjusted by June 30, 2015


Signature of Tax Collector

T1216
License #

8/3/15
Date

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

			SFY 2016	SFY 2015
1. Total General Appropriations for SFY 2016 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-			66,117,060.76	XXXXXXXXXX
2. Local District School Tax -	Billing 7/1 - 12/31 80016-			158,496,194.00
	Billing 1/1 - 6/30 ** 80017-		161,933,919.00	XXXXXXXXXX
3. Regional School District Tax -	Billing 7/1 - 12/31 80025-			-
	Billing 1/1 - 6/30 * 80026-			XXXXXXXXXX
4. Regional High School Tax - School Budget	Billing 7/1 - 12/31 80018-			-
	Billing 1/1 - 6/30 * 80019-			XXXXXXXXXX
5. County Tax	Billing 7/1 - 12/31 80020-			67,683,111.59
	Billing 1/1 - 6/30 * 80021-		66,602,608.97	XXXXXXXXXX
6. Special District Taxes	Billing 7/1 - 12/31 80022-			21,819,122.94
	Billing 1/1 - 6/30 * 80023-		22,096,856.38	XXXXXXXXXX
7. Municipal Open Space Tax	Billing 7/1 - 12/31 80027-			756,821.00
	Billing 1/1 - 6/30 * 80028-		758,432.00	XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01			317,508,877.11	
9. Less: Total Anticipated Revenues from SFY 2016 in Municipal Budget (Item 5) 80024-02			23,337,697.41	
10. Cash Required from SFY 2016 Taxes to Support Local Municipal Budget and Other Taxes 80024-03			294,171,179.70	
11. Amount of item 10 Divided by 99.51% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05			295,604,984.16	
Analysis of Item 11:				
Local District School Tax (Amount Shown on Line 2 Above)		161,933,919.00		* Must not be stated in an amount less than "actual" Tax of SFY 2015. ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)		-		
Regional High School Tax (Amount Shown on Line 4 Above)		-		
County Tax (Amount Shown on Line 5 Above)		66,602,608.97		
Special District Tax (Amount Shown on Line 6 Above)		22,096,856.38		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		758,432.00		
Tax in Local Municipal Budget		44,213,167.81		
Total Amount (see Line 11)		295,604,984.16		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06			1,433,804.46	Note: The amount of anticipated rev- enues (Item 9) may never exceed the total of Items 1 and 12.
Computation of "Tax in Local Municipal Budget"				
Item 1 - Total General Appropriations			66,117,060.76	
Item 12 - Appropriation: Reserve for Uncollected Taxes			1,433,804.46	
Sub-Total			67,550,865.22	
Less: Item 9 - Total Anticipated Revenues			23,337,697.41	
Amount to be Raised by Taxation in Municipal Budget 80024-07			44,213,167.81	

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ _____

B. Reserve for Uncollected Taxes Exclusion
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of _____
Collection (Item 16)

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
[(2016 Estimated Total Levy - 2015 Total Levy)/2015 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount \$ _____
[(B x C) + B]

E. Net Reserve for Uncollected Taxes
Appropriation in Current Budget \$ _____
(A - D)

2016 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item8(L) budget sheet 29) \$ _____
2. Taxes not Included in the budget (AFS 25, items 2 thru 7) \$ _____
- Total \$ _____
3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____
4. Cash Required \$ _____
5. Total Required at _____ % (items 4+6) \$ _____
6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance July 1, 2014			442,906.23	XXXXXXXXXX
A. Taxes	83102-00	61,481.38	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	381,424.85	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	7,943.11
B. Tax Title Liens	83106-00		XXXXXXXXXX	35,461.82
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83108-00		XXXXXXXXXX	
B. Tax Title Liens	83109-00		XXXXXXXXXX	
4. Added Taxes	83110-00		2,582.78	XXXXXXXXXX
5. Added Tax Title Liens	83111-00			XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	
B. Tax Title Liens - Transfers from Taxes	83107-00			XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	402,084.08
8. Totals			445,489.01	445,489.01
9. Balance Brought Down			402,084.08	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	98,303.72
A. Taxes	83116-00	52,566.71	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	45,737.01	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - SFY 2015 Tax Sale			83118-00	15,192.33
12. SFY 2015 Taxes Transferred to Liens			83119-00	260,349.72
13. SFY 2015 Taxes			83123-00	21,937.81
14. Balance June 30, 2015			XXXXXXXXXX	601,260.22
A. Taxes	83121-00	25,492.15	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	575,768.07	XXXXXXXXXX	XXXXXXXXXX
15. Totals			699,563.94	699,563.94

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 24.45%
17. Item No. 14 multiplied by percentage shown above is 146,999.39 and represents the
maximum amount that may be anticipated in SFY 2016. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY

		Debit	Credit	
1.	Balance July 1, 2014	84101-00	2,061,077.00	XXXXXXXXXX
2.	Foreclosed or Deeded in SFY 2015		XXXXXXXXXX	XXXXXXXXXX
3.	Tax Title Liens	84103-00		XXXXXXXXXX
4.	Taxes Receivable	84104-00		XXXXXXXXXX
5A.		84102-00		XXXXXXXXXX
5B.		84105-00	XXXXXXXXXX	
6.	Adjustment to Assessed Valuation	84106-00	162,000.00	XXXXXXXXXX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8.	Sales		XXXXXXXXXX	XXXXXXXXXX
9.	Cash *	84109-00	XXXXXXXXXX	
10.	Contract	84110-00	XXXXXXXXXX	
11.	Mortgage	84111-00	XXXXXXXXXX	
12.	Loss on Sales	84112-00	XXXXXXXXXX	
13.	Gain on Sales	84113-00		XXXXXXXXXX
14.	Balance June 30, 2015	84114-00	XXXXXXXXXX	2,223,077.00
			2,223,077.00	2,223,077.00

CONTRACT SALES

			Debit	Credit
15. Balance July 1, 2014	NOT APPLICABLE	84115-00		XXXXXXXXXX
16. SFY 2015 Sales from Foreclosed Property		84116-00		XXXXXXXXXX
17. Collected *		84117-00	XXXXXXXXXX	
18.		84118-00	XXXXXXXXXX	
19. Balance June 30, 2015		84119-00	XXXXXXXXXX	-
			-	-

MORTGAGE SALES

			Debit	Credit
20. Balance July 1, 2014	NOT APPLICABLE	84120-00		XXXXXXXXXX
21. SFY 2015 Sales from Foreclosed Property		84121-00		XXXXXXXXXX
22. Collected *		84122-00	XXXXXXXXXX	
23.		84123-00	XXXXXXXXXX	
24. Balance June 30, 2015		84124-00	XXXXXXXXXX	-
Analysis of Sale of Property:	\$ -		-	-

Analysis of Sale of Property: \$ -

* Total Cash Collected in SFY 2015 (84125-00)

Realized in SFY 2015 Budget	-
-----------------------------	---

To Results of Operation (Sheet 19) -

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

SFY

	<u>Caused By</u>	Amount June 30, 2014 per Audit <u>Report</u>	Amount in SFY 2015 <u>Budget</u>	Amount Resulting from SFY 2015	Balance as at <u>June 30, 2015</u>
1.	Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2.	Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3.	<u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
	<u>Sub-total Current Fund</u>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
5.	<u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
6.	<u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
7.	<u>Animal Control Fund</u>	\$ 40,938.36	\$ 40,938.36	\$ 26,345.52	\$ 26,345.52
8.	<u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
9.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>SFY 2016</u>
1.	_____	_____	_____	\$ _____	_____
2.	<u>NOT APPLICABLE</u>	_____	_____	\$ _____	_____
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.

SA

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance June 30, 2014	REDUCED IN SFY 2015		Balance June 30, 2015
					By SFY 2015 Budget	Canceled by Resolution	
							-
							-
							-
							-
10/11/10	Revaluation	1,700,000.00	340,000.00	680,000.00	340,000.00		340,000.00
							-
							-
							-
							-
							-
							-
Totals		1,700,000.00	340,000.00	680,000.00	340,000.00	-	340,000.00

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

Michelle Samaloni
Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance June 30, 2015 must be entered here and then raised in the SFY 2016 budget.

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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance June 30, 2014	REDUCED IN SFY 2015		Balance June 30, 2015
					By SFY 2015 Budget	Canceled by Resolution	
							-
							-
							-
	NOT APPLICABLE						-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

Sheet 30

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

Michelle Samalona
 Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance June 30, 2015" must be entered here and then raised in the SFY 2016 budget.

SCHEDULE OF LOANS ISSUED AND OUTSTANDING SFY
AND SFY 2016 DEBT SERVICE FOR LOANS
(MUNICIPAL) New Jersey Environmental Infrastructure Loans Payable LOAN

		Debit	Credit	2016 Debt Service
Outstanding July 1, 2014	80033-01	XXXXXXXXXX	4,302,039.69	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	298,057.77	XXXXXXXXXX	
Outstanding June 30, 2015	80033-04	4,003,981.92	XXXXXXXXXX	
		4,302,039.69	4,302,039.69	
SFY 2016 Loan Maturities			80033-05	\$ 304,993.53
SFY 2016 Interest on Loans			80033-06	\$ 49,185.54
Total SFY 2016 Debt Service for	Loan		80033-13	\$ 354,179.07
(MUNICIPAL) Camden County Improvement Authority (CCIA) LOAN				
Outstanding July 1, 2014	80033-07	XXXXXXXXXX	3,105,000.00	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	285,000.00	XXXXXXXXXX	
Outstanding June 30, 2015	80033-10	2,820,000.00	XXXXXXXXXX	
		3,105,000.00	3,105,000.00	
SFY 2016 Loan Maturities			80033-11	\$ 300,000.00
SFY 2016 Interest on Loans			80033-12	\$ 119,082.00
Total SFY 2016 Debt Service for	Loan		80033-13	\$ 419,082.00

LIST OF LOANS ISSUED DURING SFY 2015

Purpose	SFY 2016 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				
Total	-	-		

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

SFY

TYPE I SCHOOL TERM BONDS

		Debit	Credit	SFY 2016 Debt Service
Outstanding July 1, 2014	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
NOT APPLICABLE				
Outstanding June 30, 2015	80034-03	-	XXXXXXXX	
		-	-	
SFY 2016 Bond Maturities - Term Bonds	80034-04	\$		
SFY 2016 Interest on Bonds *	80034-05	\$		
TYPE I SCHOOL SERIAL BOND				
Outstanding July 1, 2014	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
NOT APPLICABLE				
Outstanding June 30, 2015	80034-09	-	XXXXXXXX	
		-	-	
SFY 2016 Interest on Bonds *	80034-10	\$		
SFY 2016 Bond Maturities - Serial Bonds	80034-11	\$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	\$		-

LIST OF BONDS ISSUED DURING 2015

Purpose	SFY 2016 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
NOT APPLICABLE	-			
Total	80035-	-	-	

SFY 2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

NOT APPLICABLE		Outstanding June 30, 2015	SFY 2016 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

SFY

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2015	Date of Maturity	Rate of Interest	SFY 2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5. Totals from Sheet 33a	8,294,000.00	10/23/2014	8,294,000.00	10/22/2015	1.00%	-	82,940.00	10/22/2015
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	8,294,000.00		8,294,000.00			-	82,940.00	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually. 80051-01 80051-02

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

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

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

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

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

(Do not crowd - add additional sheets)

Sheet 33

TOWNSHIP OF CHERRY HILL
GENERAL CAPITAL FUND
Statement of Bond Anticipation Notes
For the Fiscal Year Ended June 30, 2015

<u>Improvement Description</u>	<u>Ord. No.</u>	<u>Date of Original Issue</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Coupon Rate</u>	<u>Increase</u>		<u>Balance June 30, 2015</u>	<u>Life Years</u>	<u>Note Original Amount</u>	<u>SFY 2016</u>		<u>Interest Computed To</u>
						<u>Issued for Cash</u>					<u>For Principal</u>	<u>For Interest</u>	
Open Space Projects and Purposes	06-09	10/23/14	10/23/14	10/22/15	1.00%	\$20,000.00		\$20,000.00	40.00	\$20,000.00		\$200.00	10/22/15
Various Equipment and Upgrades, and Various Improvements to Parks, Building and Recreation Sites	09-10	10/23/14	10/23/14	10/22/15	1.00%	79,000.00		79,000.00	6.19	79,000.00		790.00	10/22/15
Road Improvement, Traffic Signal, Sidewalk Projects, and Park Improvements	10-09	10/23/14	10/23/14	10/22/15	1.00%	300,000.00		300,000.00	18.86	300,000.00		3,000.00	10/22/15
Municipal/Police Department Equipment, IT, Parks, Vehicles	11-08	10/23/14	10/23/14	10/22/15	1.00%	200,000.00		200,000.00	7.47	200,000.00		2,000.00	10/22/15
Improvements, Sidewalks, Drainage	11-09	10/23/14	10/23/14	10/22/15	1.00%	142,000.00		142,000.00	12.27	142,000.00		1,420.00	10/22/15
Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings	11-27	10/23/14	10/23/14	10/22/15	1.00%	511,350.00		511,350.00	6.67	511,350.00		5,113.50	10/22/15
Road and Sidewalk Improvements, Storm Drainage and Bank Stabilization Projects	11-28	10/23/14	10/23/14	10/22/15	1.00%	283,000.00		283,000.00	7.74	283,000.00		2,830.00	10/22/15
Road and Sidewalk Improvements, Storm Drainage Projects	12-26	10/23/14	10/23/14	10/22/15	1.00%	2,638,000.00		2,638,000.00	11.36	2,638,000.00		26,380.00	10/22/15
Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings	12-27	10/23/14	10/23/14	10/22/15	1.00%	808,150.00		808,150.00	7.41	808,150.00		8,081.50	10/22/15
Sidewalk and Trail Projects Improvements	13-28	10/23/14	10/23/14	10/22/15	1.00%	2,890,725.00		2,890,725.00	7.34	2,890,725.00		28,907.25	10/22/15
Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings	13-29	10/23/14	10/23/14	10/22/15	1.00%	421,775.00		421,775.00	7.31	421,775.00		4,217.75	10/22/15
						<u>\$8,294,000.00</u>		<u>\$8,294,000.00</u>					
										<u>\$</u>	<u>-</u>	<u>\$82,940.00</u>	

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

SFY

Sheet 34

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2015	Date of Maturity	Rate of Interest	SFY 2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4. NOT APPLICABLE								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

SFY

Purpose	Amount of Obligation Outstanding June 30, 2015	SFY 2016 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1 Camden County Improvement Authority - Construction of New Library	9,690,000.00	1,215,000.00	413,400.00
2.			
3.			
4.			
5.			
Sub-total	9,690,000.00	1,215,000.00	413,400.00
Leases approved by LFB prior to July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total			
Total	9,690,000.00	1,215,000.00	413,400.00

Sheet 34a

80051-0180051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

SFY

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - July 1, 2014		SFY 2015 Authorizations	Prior Year Encumbered	Expended	Authorizations Canceled	Balance - June 30, 2015	
	Funded	Unfunded					Funded	Unfunded
Totals from Sheet 35b	123,354.42	6,506,308.14	8,480,748.91	6,098,682.23	16,287,701.24	67,087.45		4,854,305.01
	123,354.42	6,506,308.14	8,480,748.91	6,098,682.23	16,287,701.24	67,087.45	-	4,854,305.01

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.) **SFY**

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - July 1, 2014		SFY 2015 Authorizations	Prior Year Encumbered	Expended	Authorizations Canceled	Balance - June 30, 2015	
	Funded	Unfunded					Funded	Unfunded
Totals from Sheet 35	123,354.42	6,506,308.14	8,480,748.91	6,098,682.23	16,287,701.24	67,087.45	-	4,854,305.01
Total 70000-	123,354.42	6,506,308.14	8,480,748.91	6,098,682.23	16,287,701.24	67,087.45	-	4,854,305.01

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

TOWNSHIP OF CHERRY HILL
GENERAL CAPITAL FUND
Statement of Improvement Authorizations
For the Fiscal Year Ended June 30, 2015

							FY 2015 Authorizations							
							Deferred Charges to Future Taxation--		Paid or		Balance			
							Unfunded	Other	Charged	Canceled	June 30, 2015			
											Unfunded			
Ordinance							Balance June 30, 2014							
Number	Date	Life	Amount		Funded	Unfunded	Encumbered							
General Improvements:														
Open Space Projects and Purposes	06-09	03-13-06	40.00 Yrs.	\$8,500,000.00		\$2,951.61	\$6,116.24			\$9,067.85				
Equipment and Vehicles for Police, IT, Park, and Recreation	07-02	02-26-07	10.99 Yrs.	1,513,522.00	\$1,192.03	11,022.00	94,273.91			104,841.35	\$1,646.59			
Road Improvement, Sidewalk/ Handicap Accessible Upgrades and Drainage Project	07-03	02-26-07	14.90 Yrs.	1,707,050.00	2,263.77		4,375.00			6,638.77				
Recreational Fields Project (CCIA Guarantee Bonds)	07-22	08-14-07	N/A	4,500,000.00		2,545.32					\$2,545.32			
Various Equipment, and Vehicle Purchases , and Improvements to Buildings ,Parks and Recreation Sites	08-02	03-24-08	6.94Yrs.	863,850.00	17,529.77	61,150.00	115,459.85			134,318.59	59,821.03			
Road Improvement, Sidewalk/ Handicap Accessible Upgrades and Drainage Projects	08-03	03-24-08	10.50 Yrs.	1,444,050.00			78,035.46			78,035.46				
Road Improvement, Traffic Signal, and Public Grounds Improvement	09-09	05-26-09	8.67 Yrs.	2,278,250.00	101,953.13		24,460.35			88,689.72	37,723.76			
Various Equipment and Upgrades, and Various Improvements to Parks, Building and Recreation Sites	09-10	05-26-09	6.19 Yrs.	1,583,367.00		14,634.42	59,387.19			74,021.61				
Energy Efficient Improvements	09-11	08-10-09	25 Yrs.	1,350,000.00	415.72	0.00	2,925.79			1,981.51	1,360.00			
Various Equipment and Upgrades, and Various Improvements to PW, Code Enforcement, and Comm.	10-08	04-26-10	7.26 Yrs.	2,179,660.00		130,711.81	291,599.42			397,039.87	25,271.36			
Road Improvement, Traffic Signal, Sidewalk Projects, and Park Improvements	10-09	04-26-10	18.86 Yrs.	3,974,150.00		32,569.17	62,503.09			69,443.61	25,458.37			
Municipal/Police Department Equipment, IT, Parks, Vehicles Improvements, Sidewalks, Drainage	11-08	02-28-11	7.47 Yrs.	1,829,247.00		204,495.83	397,994.30			562,056.63	40,433.50			
Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings	11-09	02-28-11	12.27 Yrs.	3,324,100.00		406,519.57	121,285.51			275,610.94	252,194.14			
Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings	11-27	11-28-11	6.67 Yrs.	2,022,750.00		289,243.14	491,510.01			648,463.85	132,289.30			
Road and Sidewalk Improvements, Storm Drainage and Bank Stabilization Projects	11-28	11-28-11	7.74 Yrs.	3,012,250.00		366,048.68	331,715.85			490,972.11	206,792.42			
Road and Sidewalk Improvements, Storm Drainage Projects	12-26	11-26-12	11.36 Yrs.	4,299,450.00		1,333,320.33	67,398.10			902,823.43	497,895.00			
Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings	12-27	11-26-12	7.41 Yrs.	1,950,701.00		868,643.30	420,751.98			1,177,956.80	111,438.48			
Sidewalk and Trail Projects Improvements	13-28	12-09-13	7.34 Yrs.	3,950,000.00		926,790.14	2,983,493.89			3,720,564.43	189,719.60			
Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings	13-29	12-09-13	7.31 Yrs.	2,572,898.90		1,855,662.82	545,396.29			2,164,804.85	236,254.26			
Equipment and Vehicle Purchases, Various Improvements to Parks, Recreation Sites and Buildings	14-17	12-8-14	9.41 Yrs.	4,930,748.91				\$4,684,211.46	\$246,537.45	4,654,109.27	276,639.64			
Road and Sidewalk Improvements, Storm Drainage Projects	14-18	12-8-14	7.11 Yrs.	3,550,000.00				3,182,500.00	367,500.00	726,260.59	2,823,739.41			
							\$123,354.42	\$6,506,308.14	\$6,098,682.23	\$7,866,711.46	\$614,037.45	\$16,287,701.24	\$67,087.45	\$4,854,305.01
							Capital Fund Balance					\$1,359.82		
							Grants Receivable -- Canceled					63,182.31		
							Deferred Charges to Future Taxation -- Unfunded					2,545.32		
							Grants Receivable					\$200,000.00	\$67,087.45	
							Capital Improvement Fund					414,037.45		

GENERAL CAPITAL FUND

SFY

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance July 1, 2014	80031-01	XXXXXXXX	2,370.16
Received from SFY 2015 Budget Appropriation *	80031-02	XXXXXXXX	414,037.45
		XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	414,037.45	XXXXXXXX
			XXXXXXXX
Balance June 30, 2015	80031-05	2,370.16	XXXXXXXX
		416,407.61	416,407.61

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

GENERAL CAPITAL FUND

SFY

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

			Debit	Credit
Balance July 1, 2014	NOT APPLICABLE	80030-01	XXXXXXXXXX	
Received from SFY 2015 Budget Appropriation *		80030-02	XXXXXXXXXX	
Received from SFY 2015 Emergency Appropriation *		80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		80030-04		XXXXXXXXXX
				XXXXXXXXXX
Balance June 30, 2015		80030-05	-	XXXXXXXXXX
			-	-

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of SFY 2015 or Prior Years
Equipment and Vehicle Purchases				
Various Improvements to Parks				
Recreation Sites and Buildings	4,930,748.91	4,684,211.46	246,537.45	246,537.45
Road and Sidewalk Improvments				
Storm Drainage Projects (*)	3,550,000.00	3,182,500.00	367,500.00	167,500.00
* Funding Includes \$200,000 in NJ Transportation Grant Funding				200,000.00
Total 80032-00	8,480,748.91	7,866,711.46	614,037.45	614,037.45

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

SFY

STATEMENT OF CAPITAL SURPLUS
SFY 2015

		Debit	Credit
Balance July 1, 2014	80029-01	XXXXXXXXXX	168,714.10
Premium on Sale of Bonds		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	1,359.82
Funded Improvement Authorization Contracts Payable Canceled			
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to SFY 2015 Budget Revenue	80029-03		XXXXXXXXXX
Balance June 30, 2015	80029-04	170,073.92	XXXXXXXXXX
		170,073.92	170,073.92

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding June 30, 2015	NOT APPLICABLE	
2. Amount of Cash in Special Trust Fund as of June 30, 2015 (Note A)		
3. Amount of Bonds Issued Under Item 1 Maturing in SFY 2016	NOT APPLICABLE	
4. Amount of Interest on Bonds with a Covenant - SFY 2016 Requirement		
5. Total of 3 and 4 - Gross Appropriation	-	
6. Less Amount of Special Trust Fund to be Used		
7. Net Appropriation Required		-

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

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

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

MUNICIPALITIES ONLY

IMPORTANT

SFY

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

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

A.

1.

Total Tax Levy for the SFY 2015 was

\$

294,857,999.39
2.

Amount of Item 1 Collected in SFY 2015

\$

294,532,814.47
3.

Seventy (70) percent of Item 1

\$

206,400,599.57

(*) Including prepayments and overpayments applied.

B.

1.

Did any maturities of bonded obligations or notes fall due during the SFY 2015?

Answer YES or NO

Yes
2.

Have payments been made for all bonded obligations or notes due on or before June 30, 2015?

Answer YES or NO:

Yes

If answer is "NO" give details

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

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

D.

NOT APPLICABLE

1.

Cash Deficit SFY 2014

\$
2.

4% of 2014 Tax Levy for all purposes:

Levy - -

=

\$

-
3.

Cash Deficit SFY 2015

\$
4.

4% of SFY 2015 Tax Levy for all purposes:

Levy - -

=

\$

-

E.

<u>Unpaid</u>	<u>SFY 2014</u>	<u>SFY 2015</u>	<u>Total</u>
1. State Taxes	\$	\$	\$ -
2. County Taxes	\$	\$ -	\$ -
3. Amounts due Special Districts	\$	\$ 4,928,666.85	\$ 4,928,666.85
4. Amounts due School Districts for Local School Tax	\$	\$ -	\$ -

Sheets 41 to 54 are NOT APPLICABLE to the Township of Cherry Hill

POST CLOSING
TRIAL BALANCE SEWER UTILITY FUND

AS AT JUNE 30, 2015

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
SEWER UTILITY OPERATING FUND		
Cash	4,410,551.18	
Investments		
Due from Current Fund		
Receivables Offset with Reserves:		
Consumer Accounts Receivable	4,066.63	
Liens Receivable	180.60	
Assessments Receivable	193,272.44	
Due from Trust Other Fund		
Due from Sewer Utility Assessment Fund	0.18	
Due from Sewer Utility Capital Fund	39.98	
Deferred Charges (Sheet 62)	-	
Cash Liabilities:		
Appropriation Reserves		445,963.17
Accrued Interest on Bonds, Loans and Notes		170,265.95
Reserve for Encumbrances		86,580.47
Accounts Payable		13,348.88
Prepaid Sewer Rents		19,711.84
Sub-total Cash Liabilities C		735,870.31
Reserve for Consumer Accounts and Lien Receivable		197,519.67
Fund Balance		3,674,721.03
Total Operating Fund	4,608,111.01	4,608,111.01

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE SEWER UTILITY FUND

AS AT JUNE 30, 2015

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

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

Title of Account	Debit	Credit
SEWER UTILITY CAPITAL FUND		
Cash	2,595,110.80	
Investments		
Deferred Charges (Sheet 62)	-	
Fixed Capital	41,112,163.75	
Fixed Capital Authorized and Uncompleted	9,342,700.00	
Due to Sewer Utility Operating Fund		39.98
Reserve for Encumbrances		6,411,689.46
Contracts Payable		468,731.60
Retained Percentage Due Contractors		22,537.29
Bond Anticipation Notes Payable		3,000,000.00
Loans Payable		-
Loans Payable		-
Serial Bonds Payable		16,090,000.00
Improvement Authorizations:		
Funded		-
Unfunded		1,548,638.47
Capital Improvement Fund		1,599.00
Capital Surplus		98,000.00
Reserve for Amortization		25,022,163.75
Reserve for Deferred Amortization		386,575.00
Estimated Proceeds Bonds and Notes	5,956,125.00	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	5,956,125.00
Total Capital Fund	59,006,099.55	59,006,099.55

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

SFY

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT JUNE 30, 2015

Title of Account	Debit	Credit
Cash	6,065.80	
Assessments Receivable		
Estimated Proceeds Bonds and Notes		
Bonds and Notes Authorized and Not Issued		
Due to Sewer Utility Operating Fund		0.18
Assessment Notes		-
Assessment Serial Bonds		-
Fund Balance		6,065.62
	6,065.80	6,065.80

(Do not crowd - add additional sheets)

ANALYSIS OF

SEWER

UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

SFY

PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance June 30, 2014	RECEIPTS					Disbursements	Balance June 30, 2015
		Assessments and Liens	Operating Budget	Other				
Assessment Serial Bond Issues:	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
Ordinance 83-55, 85-26	(1,868.36)		1,868.36					-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus	6,065.62							6,065.62
Less Assets "Unfinanced"	XXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
Sewer Utility Operating Fund	2.29						2.11	0.18
								-
								-
	4,199.55	-	1,868.36	-	-	-	2.11	6,065.80

Sheet 57

SFY

SCHEDULE OF SEWER UTILITY BUDGET - SFY 2015

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	700,000.00	700,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			-
Rents	3,639,960.36	4,112,537.15	472,576.79
Sewer Connection Fees	25,000.00	98,384.51	73,384.51
Miscellaneous	20,000.00	28,638.22	8,638.22
			-
			-
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
			-
			-
			-
Subtotal	4,384,960.36	4,939,559.88	554,599.52
Deficit (General Budget) ** _____ 07			
_____ 08	4,384,960.36	4,939,559.88	554,599.52

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		XXXXXX
Adopted Budget		4,384,960.36
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		4,384,960.36
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		4,384,960.36
Deduct Expenditures:		
Paid or Charged	3,894,737.74	
Reserved	445,963.17	
Surplus (General Budget) **		
Total Expenditures		4,340,700.91
Unexpended Balance Canceled (See Footnote)		44,259.45

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCE CANCELED:

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

STATEMENT OF SFY 2015 OPERATION

SEWER UTILITY

SFY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the SFY 2015 SEWER 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:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	4,939,559.88	
Miscellaneous Revenue Not Anticipated		
SFY 2014 Appropriation Reserves Canceled * (Excess Revenue Realized)	311,408.64	
Total Revenue Realized		5,250,968.52
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	3,894,737.74	
Reserved	445,963.17	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	4,340,700.91	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		4,340,700.91
Excess		910,267.61
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of SFY 2015 Operation ("Excess in Operations" - Sheet 60)	910,267.61	
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of SFY 2015 Operation ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

SECTION 2:

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

SFY 2014 Appropriation Reserves Canceled in SFY 2015	311,408.64	
Less: Anticipated Deficit in SFY 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		311,408.64

**Items must be shown in same amounts on Sheet 58.

RESULTS OF SFY 2015 OPERATIONS

SEWER

UTILITY

SFY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	554,599.52
Unexpended Balances of Appropriations	XXXXXXX	44,259.45
Miscellaneous Revenue Not Anticipated	XXXXXXX	-
Unexpended Balances of SFY 2014 Appropriation Reserves*	XXXXXXX	311,408.64
Deficit in Anticipated Revenue		XXXXXXX
		XXXXXXX
Operating Deficit - to Trial Balance	XXXXXXX	
Excess in Operations - to Operating Surplus	910,267.61	XXXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	910,267.61	910,267.61

OPERATING SURPLUS -

SEWER

UTILITY

	Debit	Credit
Balance July 1, 2014	XXXXXXX	3,464,453.42
Excess in Results of SFY 2015 Operations	XXXXXXX	910,267.61
Amount Appropriated in SFY 2015 Budget - Cash	700,000.00	XXXXXXX
Amount Appropriated in SFY 2015 Budget with Prior Written Consent of Director of Local Government Services		XXXXXXX
Balance June 30, 2015	3,674,721.03	XXXXXXX
	4,374,721.03	4,374,721.03

ANALYSIS OF BALANCE JUNE 30, 2015

(FROM SEWER UTILITY - TRIAL BALANCE)

Cash		4,410,551.18
Investments		-
Interfund Accounts Receivable		40.16
Subtotal		4,410,591.34
Deduct Cash Liabilities Marked with "C" on Trial Balance		735,870.31
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		3,674,721.03
*Other Assets Pledged to Operating Surplus		
Deferred Charges #	-	
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN SFY 2016 BUDGET		3,674,721.03

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

SCHEDULE OF

SEWER

UTILITY ACCOUNTS RECEIVABLE

SFY

Balance June 30, 2014

\$ 7,564.00

Increased by:

SEWER Rents Levied

\$ 4,109,214.78

Decreased by:

Collections

\$ 4,112,537.15

Overpayments applied (Prepaid)

\$

Transfer to Sewer Utility Liens

\$ 175.00

Other

\$

\$ 4,112,712.15

Balance June 30, 2015

\$ 4,066.63

SCHEDULE OF

SEWER

LIENS

Balance June 30, 2014

\$

Increased by: NOT APPLICABLE

Transfers from Accounts Receivable

\$ 175.00

Penalties and Costs

\$ 5.60

Other

\$

\$ 180.60

Decreased by:

Collections

\$

Other

\$

\$ -

Balance June 30, 2015

\$ 180.60

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

SEWER UTILITY FUND

SFY

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

	<u>Caused by</u>	Amount June 30, 2014 per Audit Report	Amount in SFY 2015 Budget	Amount Resulting from SFY 2015	Balance as at June 30, 2015
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
3.	NOT APPLICABLE	\$ _____	\$ _____	\$ _____	\$ _____ -
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
5.	Deficit in Operations	\$ _____	\$ _____	\$ _____ -	\$ _____ -
	Total Operating	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____ -
	Total Capital	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

*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.	_____	NOT APPLICABLE	\$ _____
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>	Appropriated for in Budget of SFY 2016
1.	_____	_____	_____	\$ _____	_____
2.	NOT APPLICABLE	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

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

SFY

SEWER

UTILITY ASSESSMENT BONDS

	Debit	Credit	SFY 2015 Debt Service
Outstanding July 1, 2014	XXXXXXX		
Issued	XXXXXXX		
NOT APPLICABLE			
Paid		XXXXXXX	
Outstanding June 30, 2015	-	XXXXXXX	
	-	-	
SFY 2016 Bond Maturities - Assessment Bonds			\$
SFY 2016 Interest on Bonds *			
<div><div>SEWER</div><div>UTILITY CAPITAL BONDS</div></div>			
Outstanding July 1, 2014	XXXXXXX	17,150,000.00	
Issued	XXXXXXX	160,000.00	
Paid	1,040,000.00	XXXXXXX	
Defeased	180,000.00		
Outstanding June 30, 2015	16,090,000.00	XXXXXXX	
	17,310,000.00	17,310,000.00	
SFY 2016 Bond Maturities - Capital Bonds			\$ 1,040,000.00
SFY 2016 Interest on Bonds *		517,811.11	

INTEREST ON BONDS -

SEWER

UTILITY BUDGET

SFY 2016 Interest on Bonds (*Items)	517,811.11	
Less: Interest Accrued to 06/30/2015 (Trial Balance)	149,432.62	
Subtotal	368,378.49	
Add: Interest to be Accrued as of 06/30/2016	143,696.88	
Required Appropriation SFY 2016	\$	512,075.37

LIST OF BONDS ISSUED DURING SFY 2015

Purpose	SFY 2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Refunding Bonds, Series 2015		160,000.00	5/7/2015	5.00%
	-	160,000.00		

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

SEWER UTILITY LOAN

	Debit	Credit	SFY 2016 Debt Service
Outstanding July 1, 2014	XXXXXX		
Issued	XXXXXX		
NOT APPLICABLE			
Paid		XXXXXX	
Outstanding June 30, 2015	-	XXXXXX	
	-	-	
SFY 2016 Loan Maturities			\$
SFY 2016 Interest on Loans *	\$		
<u>SEWER</u> UTILITY LOAN			
Outstanding July 1, 2014	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
NOT APPLICABLE			
Outstanding June 30, 2015	-	XXXXXX	
	-	-	
SFY 2016 Loan Maturities			\$
SFY 2016 Interest on Loans *	\$		

INTEREST ON LOANS - SEWER UTILITY BUDGET

SFY 2016 Interest on Loans (*Items)	\$	-	
Less: Interest Accrued to 06/30/2015 (Trial Balance)	\$		
Subtotal NOT APPLICABLE	\$	-	
Add: Interest to be Accrued as of 06/30/2016	\$		
Required Appropriation SFY 2016	\$		-

LIST OF LOANS ISSUED DURING SFY 2015

Purpose	SFY 2016 Maturity	Amount Issued	Date of Issue	Interest Rate
NOT APPLICABLE				
	-	-		

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

SFY

Sheet 64

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2015	Date of Maturity	Rate of Interest	SFY 2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2. Various Sanitary Sewer								
3. Improvements	3,000,000.00	10/23/2014	3,000,000.00	10/22/2015	1.00%	-	29,916.67	10/22/2015
4.								
5.								
6.								
7.								
8.								
9.								
			3,000,000.00			-	29,916.67	

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

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

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

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

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

INTEREST ON NOTES - UTILITY BUDGET	
SFY 2016 Interest on Notes	\$ 29,916.67
Less: Interest Accrued to 06/30/2015 (Trial Balance)	\$ 20,833.33
Subtotal	\$ 9,083.34
Add: Interest to be Accrued as of 06/30/2016	\$ 23,887.50
Required Appropriation - SFY 2016	\$ 32,970.84

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

SFY

Sheet 65

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding June 30, 2015	Date of Maturity	Rate of Interest	SFY 2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3. NOT APPLICABLE								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.			-			-	-	

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

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

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

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

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

SFY

Purpose	Amount of Obligation Outstanding June 30, 2015	SFY 2016 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1			
2. NOT APPLICABLE			
3.			
4.			
5.			
Sub-total	-	-	-
Leases approved by LFB prior to July 1, 2007			
1			
2.			
3.			
4.			
5.			
Sub-total	-	-	-
Total	-	-	-

80051-0180051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

SEWER

UTILITY CAPITAL FUND

SFY

Sheet 66

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - July 1, 2014		SFY 2015 Authorizations	Prior Year Reserve for Encumbrances	Expended	Authorizations Canceled	Balance - June 30, 2015	
	Funded	Unfunded					Funded	Unfunded
Totals from Sheet 66a	771,660.01	6,170,572.91		1,905,188.54	7,298,782.99			1,548,638.47
Total	70000-	771,660.01	-	1,905,188.54	7,298,782.99	-	-	1,548,638.47

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

TOWNSHIP OF CHERRY HILL
SEWER UTILITY CAPITAL FUND
Statement of Improvement Authorizations
For the Fiscal Year Ended June 30, 2015

	<u>Ordinance</u>			<u>Amount</u>	<u>Balance June 30, 2014</u>			<u>Paid or Charged</u>	<u>Balance June 30, 2015</u>	
	<u>Number</u>	<u>Date</u>	<u>Life</u>		<u>Funded</u>	<u>Unfunded</u>	<u>Reserve for Encumbrances</u>		<u>Funded</u>	<u>Unfunded</u>
General Improvements:										
Various Sanitary Sewer Improvements	04-19	12-13-04	40.00 Yrs.	\$2,000,000.00	\$800.00		\$4,600.21	\$5,400.21		
Various Sanitary Sewer Improvements	06-05	2-27-06	29.59 Yrs.	2,000,000.00		\$23,280.59	41,784.27	64,867.11		\$197.75
Various Sanitary Sewer Improvements	07-01	2-26-07	31.19 Yrs.	1,850,000.00		111,289.39	60,615.50	171,904.89		0.00
Various Sanitary Sewer Improvements	08-04	3-24-08	34.61 Yrs.	1,739,900.00	\$664,722.62	125,800.00	152,760.70	937,362.32		5,921.00
Various Sanitary Sewer Improvements and Equipment Purchases	09-08	5-26-09	39.55 Yrs.	1,971,500.00	106,137.39	688,925.00	316,373.53	1,055,328.34		56,107.58
Various Sanitary Sewer Improvements and Equipment Purchases	10-07	4-26-10	35.75 Yrs.	1,926,000.00		300,404.05	151,841.00	394,693.28		57,551.77
Various Sanitary Sewer Improvements	11-07	2-28-11	38.13 Yrs.	2,000,000.00		727,570.04	160,000.00	772,873.59		114,696.45
Various Sanitary Sewer Improvements	11-29	11-28-11	32.21 Yrs.	2,000,000.00		968,405.31	549,237.99	1,412,122.66		105,520.64
Various Sanitary Sewer Improvements and Equipment Purchases	12-28	11-26-12	39.47 Yrs.	2,118,600.00		1,605,648.53	47,225.34	1,591,959.30		60,914.57
Various Sanitary Sewer Improvements and Equipment Purchases	13-30	12-9-13	37.50 Yrs.	2,040,000.00		1,619,250.00	420,750.00	892,271.29		1,147,728.71
					<u>\$771,660.01</u>	<u>\$6,170,572.91</u>	<u>\$1,905,188.54</u>	<u>\$7,298,782.99</u>	<u>\$ -</u>	<u>\$1,548,638.47</u>
						Contracts Payable		\$414,937.98		
						Reserve for Encumbrances		6,411,689.46		
						Disbursed		<u>472,155.55</u>		
								<u>\$7,298,782.99</u>		

SEWER

UTILITY CAPITAL FUND

SFY

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance July 1, 2014	XXXXXX	1,599.00
Received from SFY 2015 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance June 30, 2015	1,599.00	XXXXXX
	1,599.00	1,599.00

SEWER

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance July 1, 2014NOT APPLICABLE	XXXXXX	
Received from SFY 2015 Budget Appropriation *	XXXXXX	
Received from SFY 2015 Emergency Appropriation *	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance June 30, 2015	-	XXXXXX
	-	-

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

SEWER

UTILITY FUND

SFY

CAPITAL IMPROVEMENTS AUTHORIZED IN SFY 2015

AND

DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of SFY 2015 or Prior Years
NOT APPLICABLE			-	-
	-	-	-	-

SEWER

UTILITY CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

SFY 2015

	Debit	Credit
Balance July 1, 2014	XXXXXX	98,000.00
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	
Funded Improvement Authorization Contracts Payable Canceled		
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to SFY 2015 Budget Revenue		XXXXXX
Balance June 30, 2015	98,000.00	XXXXXX
	98,000.00	98,000.00

**INSTRUCTIONS IN PREPARATION OF
ANNUAL FINANCIAL STATEMENT FOR THE SFY 2015**

SFY

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

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

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

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UTILITIES ONLY

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