ANNUAL FINANCIAL STATEMENT FOR THE YEAR 1994
(UNAUDITED)

POPULATION LAST CENSUS 14,629
NET VALUATION TAXABLE 1994 693,854,998

FIVE DOLLAR PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 1995
MUNICIPALITIES - FEBRUARY 10, 1995

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 **CLARK** County of **UNION**

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

	Date	Examined By:		Remarks
1			Preliminary Check	
2			Caps	
3			Examined	

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

Name

Title **REGISTERED MUNICIPAL ACCOUNTANT**

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that **FRANK DEROSA**, am the Chief Financial Officer, License # ______, of the **TOWNSHIP** of **CLARK** County of **UNION** and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 1994, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 1994.

Signature

Title **CHIEF MUNICIPAL FINANCE OFFICER**

Address **MUNICIPAL BUILDING, WESTFIELD AVE. CLARK, N.J. 07066**

Phone # **908 - 388 - 3600**

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 analysis included in the accompanying Annual Financial Statement from the books of account and records made available to me by the TOWNSHIP of CLARK ,as of December 31, 1994 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 no matters came to my attention that caused me to believe that the An--nual Financial Statement for the year ended 1994 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, 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:

1.) EXPENDITURES WERE CHARGED DIRECTLY TO THE 1993 APPROPRIATION RESERVE BALANCE OF THE SALARY ADJUSTMENT ACCOUNT.

(Registered Municipal Accountant)

SUPLEE, CLOONEY & CO.

(Firm Name)

151 JEFFERSON AVENUE

(Address)

ELIZABETH, N.J. 07201

(Address)

(908) 354 - 8046

(Phone Number)

Certified by me

This 7th day of March , 1995.

CHIEF FINANCIAL OFFICER CERTIFICATIONS

☐ **Safe and Clean Neighborhoods Program**

☐ **Supplemental Safe and Clean Neighborhoods Program** — *Check appropriate box(es)*

☐ **Supplemental Fire Services Program**

The undersigned certified that the municipality has complied with the terms and conditions of the grant program(s) named above for the year 1994 as required by the contract approved by the governing body.

Signature: ________________ Printed name: FRANK DeROSA

Certificate number: ________________ Date: ________________

UNIFORM CONSTRUCTION CODE CERTIFICATION

The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for 1994 as required under N.J.A.C. 5:23-4.17.

Signature: ________________ Printed name: FRANK DeROSA

Certificate number: ________________ Date: ________________

NOT APPLICABLE

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipally 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 year 1994 and that sheets 40 to 68 are unnecessary.

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

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, 1994

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 1995 and filed with the County Board of Taxation on January 10, 1995 in accordance with the requirements of N.J.S.A. 54:4-35, was in the amount of $ 693,077,616

____
SIGNATURE OF TAX ASSESSOR

TOWNSHIP OF CLARK
MUNICIPALITY

UNION
COUNTY

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 1994

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

Title of Account	Debit	Credit
CASH	$1,469,169.38	
CHANGE FUND	375.00	
PETTY CASH	1,600.00	
	$1,471,144.38	
DUE STATE OF NEW JERSEY SENIOR CITIZENS AND VETERANS		$295.93
STATE AID RECEIVABLE	18,801.58	
TAXES RECEIVABLE :		
CURRENT YEAR	302,044.22	
PRIOR YEAR	9,253.06	
	$311,297.28	
TAX TITLE LIENS	62,624.22	
REVENUE ACCOUNTS RECEIVABLE	32,976.43	
MAINTENANCE LIENS	699.15	
FORECLOSED PROPERTY	35,575.00	
MISCELLANEOUS ACCOUNTS RECEIVABLE:		
REFUND RECEIVABLE	128,336.00	
POLICE OUTSIDE SERVICES	1,735.00	
INTERFUNDS :		
ASSESSMENT TRUST FUND	328.59	
TRUST OTHER FUND	28,468.14	
GENERAL CAPITAL FUND		94,214.06
P A T F # 2	2,000.00	
P A T F # 1		2,000.00
PAYROLL AGENCY ACCOUNT	8,991.23	
PAYROLL ACCOUNT	14,712.95	
DEFERRED CHARGES :		
40 A : 4 - 55 (5 YEARS)	50,000.00	
40 A : 4 - 46 (1 YEAR)	475,000.00	
OVEREXPENDITURE OF 1993 APPROPRIATION RESERVES	4,980.38	
APPROPRIATION RESERVES		632,387.12

(Do not crowd - add additional sheets)

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 1994

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

Title of Account	Debit	Credit
PREPAID TAXES		$103,264.63
TAX OVERPAYMENTS		60,845.04
ACCOUNT PAYABLE		79,403.05
RESERVE FOR :		
PARKING ADJUDICATION		206.00
SALE OF MUNICIPAL ASSETS		7,506.90
MARRIAGE LICENSE DUE STATE OF NEW JERSEY		40.00
MASTER PLAN		3,200.00
FEASIBILITY STUDY - SANITATION SEWER		70,707.71
FIRE FINES AND PENALTIES		1,975.00
STATE TAX APPEALS		59,944.07
FEDERAL / STATE PROGRAM - APPROPRIATED		69,069.41
FEDERAL / STATE PROGRAM - UNAPPROPRIATED		142,307.33
REGIONAL HIGH SCHOOL TAXES		4.64
COUNTY TAXES PAYABLE		4,922.98
LOCAL DISTRICT SCHOOL TAXES		5,186.85
		$1,337,480.72 C
RESERVE FOR RECEIVVBLES		627,743.99
FUND BALANCE		682,445.62
	$2,647,670.33	$2,647,670.33

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2*

AS AT DECEMBER 31, 1994

Title of Account	Debit	Credit
PUBLIC ASSISTANCE TRUST FUND #1		
CASH	$24,190.62	
DUE FROM CURRENT FUND	2,000.00	
DUE FROM PUBLIC ASSISTANCE TRUST FUND #2	21,775.04	
RESERVE FOR EXPENDITURES		$47,965.66
	$47,965.66	$47,965.66
PUBLIC ASSISTANCE TRUST FUND #2		
CASH	$35,142.97	
DUE TO CURRENT FUND		$2,000.00
DUE TO PUBLIC ASSISTANCE TRUST FUND #1		21,775.04
RESERVE FOR EXPENDITURES		11,367.93
	$35,142.97	$35,142.97

(Do not crowd - add additional sheets)

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

NOT APPLICABLE

POST CLOSING TRIAL BALANCE
FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 1994

Title of Account	Debit	Credit

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 1994

Title of Account	Debit	Credit
ASSESSMENT TRUST FUND		
CASH	$947.01	
ASSESSMENT RECEIVABLE	113.33	
ASSESSMENT LIENS	70.01	
PROSPECTIVE ASSESSMENTS FUNDED	117,000.00	
DUE CURRENT FUND		$328.59
DUE GENERAL CAPITAL FUND		731.75
ASSESSMENT SERIAL BONDS		37,000.00
RESERVE FOR ASSESSMENTS AND LIENS		80,070.01
	$118,130.35	$118,130.35
DOG TRUST FUND		
CASH	$1,621.54	
RESERVE FOR EXPENDITURES		$1,621.54
	$1,621.54	$1,621.54

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 1994

Title of Account	Debit	Credit
TRUST OTHER FUND		
CASH	$564,033.33	
COMMUNITY DEVELOPMENT BLOCK GRANT RECEIVABLE	114,143.00	
DUE CURRENT FUND		$28,468.14
DUE PAYROLL AGENCY ACCOUNT	950.10	
RESERVE FOR :		
MISCELLANEOUS DEPOSITS		145,234.39
COMMUNITY DEVELOPMENT BLOCK GRANT		114,143.00
EMPLOYEE DISABILITY		6,360.20
STATE UNEMPLOYMENT INSURANCE		64,960.81
INSURANCE TRUST		315,920.83
CELEBRATION COMMITTEE		4,039.06
	$679,126.43	$679,126.43

(Do not crowd - add additional sheets)

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 1993	RECEIPTS					Disbursements	Balance Dec. 31, 1994
		Assessments and Liens	Current Budget	Miscellaneous				
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Due Current Fund	$194.67			$20.59				$215.26
Due General Capital Fund	731.75							731.75
	$926.42			$20.59				$947.01

*Show as red figure

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 1994

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	$366,230.04	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	$366,230.04
CASH	1,879,950.52	
DEFERRED CHARGES :		
FUNDED	6,502,000.00	
UNFUNDED	4,005,530.04	
INTERFUNDS :		
ASSESSMENT TRUST FUND	731.75	
CURRENT FUND	94,214.06	
BOND ANTICIPATION NOTES		3,805,300.00
SERIAL BONDS PAYABLE		6,502,000.00
CAPITAL IMPROVEMENT FUND		44,966.00
IMPROVEMENT AUTHORIZATIONS :		
FUNDED		685,884.90
UNFUNDED		1,444,275.47
	$12,848,656.41	$12,848,656.41

ESTIMATED PROCEEDS BONDS AND NOTES AUTHORIZED

DEFERRED CHARGES UNFUNDED	$4,005,530.04
BOND ANTICIPATION NOTES	(3,805,300.00)
CASH ON HAND	166,000.00
TOTAL	366,230.04

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 1994

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	$79,214.07	$1,509,266.20	$119,310.89	$1,469,169.38
Trust - Assessment		947.01		947.01
Trust - Dog License		1,621.54		1,621.54
Trust - Other	8,224.73	571,371.19	15,562.59	564,033.33
Capital - General		2,153,080.02	273,129.50	1,879,950.52
Water - Operating				
Water - Capital				
Utility Assessment Trust				
Public Assistance** I		24,210.62	20.00	24,190.62
Public Assistance II		35,537.92	394.95	35,142.97
Swim Pool - Operating	393.00	238,416.06	9,056.27	229,752.79
Swim Pool - Capital		393.00		393.00
Total	$87,831.80	$4,534,843.56	$417,474.20	$4,205,201.16

*Includes Deposits in Transit

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

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 1994.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 1994.

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

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

Signature: ______ Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 1994 (cont'd.)

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

THE SUMMIT BANCORPORATION	
1050 RARITAN ROAD	
Clark, New Jersey 07066	
A / C # 07 - 00710627	$1,154,537.60
0007204752	309,897.28
126917287	947.01
0007101066	301.54
07 - 007101058	277,495.02
0007101082	50.62
0035094679	3,845.92
07328281	6,360.20
0007328303	62,875.38
07 - 007206763	1,841.40
07 - 007206771	311.32
07 - 007332122	307,758.08
0007207867	4,039.06
07 - 007101104	19,262.66
UNITED JERSEY BANK	
1005 RARITAN ROAD	
CLARK, NEW JERSEY 07066	
A / C # 351100202	238,809.06
0126917198	142.47
00 - 320610	13,985.37
CROSSLAND SAVINGS FSB	
1525 IRVING STREET	
RAHWAY, NEW JERSEY 07065	
A / C # 125 - 512934 - 6	6,327.62
125 - 015 - 157 - 6	9,566.31
STATE OF NEW JERSEY CASH MANAGEMENT FUND	
A / C # 171 - 000076902	281,489.64
07 - 007101058	1,835,000.00
	$4,534,843.56

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

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 1994	1994 Budget Revenue Realized	Received			Balance Dec. 31, 1994
NEW JERSEY OFFICE OF HIGHWAY SAFETY	$5,242.00					$5,242.00
SUPPLEMENTAL FIRE SERVICE	1,731.00					1,731.00
MUNICIPAL ALLIANCE	6,296.60					6,296.60
SUPPLEMENTAL SAFE NEIGHBORHOOD		$37,602.00	$37,602.00			
SUPPLEMENTAL FIRE SERVICES		7,441.00	7,441.00			
RECYCLING TONNAGE		8,224.00	8,224.00			
CLEAN COMMUNTIES		15,853.00	15,853.00			
MUNICIPAL ALLIANCE		20,062.00	14,530.02			5,531.98
EMERGENCY ROAD AND BRIDGE REPAIR		11,373.24	11,373.24			
Totals	$13,269.60	$100,555.24	$95,023.26			$18,801.58

Sheet 11

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 1994	Transferred from 1994 Budget Appropriations			Expended			Balance Dec. 31, 1994
		Budget	Appropriation By 40A:4-87					
SUPPLEMENTAL FIRE SERVICES PROGRAM	$3,930.28							$3,930.28
DRUNK DRIVING ENFORCEMENT FUND	1,945.92							1,945.92
CLEAN COMMUNITIES PROGRAM	3,092.33							3,092.33
N. J. OFFICE OF HIGHWAY SAFETY	6,040.00							6,040.00
ALCOHOL EDUCATION AND REHABILITATION	2,395.76							2,395.76
MUNICIPAL ALLIANCE	9,311.99				$2,576.58			6,735.41
MUNICIPAL PURPOSE TAX ASSISTANCE ACT - PRIOR YR	19,693.91							19,693.91
TREE PLANTING PROGRAM	40.00							40.00
TREE MAINTENANCE PROGRAM	572.58							572.58
SUPPLEMENTAL SAFE NEIGHBORHOOD PROGRAM		$97,522.00			97,522.00			
SUPPLEMENTAL FIRE SERVICES PROGRAM		8,185.10			8,157.00			28.10
CLEAN COMMUNITIES PROGRAM		15,853.00			14,536.70			1,316.30
MUNICIPAL ALLIANCE		25,077.50			15,256.72			9,820.78
EMERGENCY ROAD AND BRIDGE REPAIR		11,373.24			6,139.20			5,234.04
RECYCLING TONNAGE GRANT		8,224.00						8,224.00
Totals	$47,022.77	$166,234.84			$144,188.20			$69,069.41

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 1994	Transferred to 1994 Budget Appropriations			Received			Balance Dec. 31, 1994
		Budget	Appropriation By 40A:4-87					
ALCOHOL EDUCATION AND REHABILITATION	$1,275.93				$100.92			$1,376.85
RECYCLING TONNAGE GRANT	11,919.42							11,919.42
DRUNK DRIVING ENFORCEMENT FUND					7,106.06			7,106.06
LEGISLATIVE INITIATIVE BLOCK GRANT					62,450.00			62,450.00
SUPPLEMENTAL FRANCHAISE & GROSS RECEIPTS TAX					59,455.00			59,455.00
Total	$13,195.35				$129,111.98			$142,307.33

Sheet 12

LOCAL DISTRICT SCHOOL TAX *

		Debit	Credit
Balance January 1, 1994		xxxxxxxx	xxxxxxxxx
School Tax Payable #	85001-00	xxxxxxxx	$5,186.85
School Tax Deferred (Not in excess of 50% of Levy - 1993- 1994)	85002-00	xxxxxxxx	
Levy School Year July 1, 1994 - June 30, 1995		xxxxxxxx	
Levy Calendar Year 1994		xxxxxxxx	9,409,167.00
Paid		$9,409,167.00	xxxxxxxxx
Balance December 31, 1994		xxxxxxxx	xxxxxxxxx
School Tax Payable #	85003-00	5,186.85	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 1994 - 1995)	85004-00		xxxxxxxxx
		$9,414,353.85	$9,414,353.85

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

Must include unpaid requisitions.

NOT APPLICABLE

COUNTY VOCATIONAL SCHOOL TAX

		Debit	Credit
Balance January 1, 1994		xxxxxxxx	xxxxxxxxx
School Tax Payable #	85021-00	xxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 1993- 1994)	85022-00	xxxxxxxx	
Levy School Year July 1, 1994 - June 30, 1995		xxxxxxxx	
Levy Calendar Year 1994		xxxxxxxx	
Paid			xxxxxxxxx
Balance December 31, 1994		xxxxxxxx	xxxxxxxxx
School Tax Payable #	85023-00		xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 1994 - 1995)	85024-00		xxxxxxxxx

Must include unpaid requisitions.

NOT APPLICABLE

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance January 1, 1994		xxxxxxxxx	xxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxx	
School Tax Deferred (Not in excess of 50% of Levy - 1993- 1994)	85032-00	xxxxxxxxx	
Levy School Year July 1, 1994 - June 30, 1995		xxxxxxxxx	
Levy Calendar Year 1994		xxxxxxxxx	
Paid			xxxxxxxxx
Balance December 31, 1994		xxxxxxxxx	xxxxxxxxx
School Tax Payable #	85033-00		xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 1994 - 1995)	85034-00		xxxxxxxxx

Must include unpaid requisitions.

REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance January 1, 1994		xxxxxxxxx	xxxxxxxxx
School Tax Payable #	85041-00	xxxxxxxxx	$3.05
School Tax Deferred (Not in excess of 50% of Levy - 1993- 1994)	85042-00	xxxxxxxxx	2,904,454.77
Levy School Year July 1, 1994 - June 30, 1995		xxxxxxxxx	
Levy Calendar Year 1994		xxxxxxxxx	5,920,898.37
Paid		$5,864,902.37	xxxxxxxxx
Balance December 31, 1994		xxxxxxxxx	xxxxxxxxx
School Tax Payable #	85043-00	4.64	xxxxxxxxx
School Tax Deferred (Not in excess of 50% of Levy - 1994 - 1995)	85044-00	2,960,449.18	xxxxxxxxx
		$8,825,356.19	$8,825,356.19

Must include unpaid requisitions.

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 1994		xxxxxxxxx	xxxxxxxxx
County Taxes	80003-01	xxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxx	$4,620.46
1994 Levy:		xxxxxxxxx	xxxxxxxxx
General County	80003-03	xxxxxxxxx	5,406,416.66
County Library	80003-04	xxxxxxxxx	
County Health		xxxxxxxxx	
County Open Space Preservation		xxxxxxxxx	
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxx	4,922.98
Paid		$5,411,037.12	xxxxxxxxx
Balance December 31, 1994		xxxxxxxxx	xxxxxxxxx
County Taxes			xxxxxxxxx
Due County for Added and Omitted Taxes		4,922.98	xxxxxxxxx
		$5,415,960.10	$5,415,960.10

NOT APPLICABLE

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 1994		80003-06	xxxxxxxxx	
1994 Levy: (List Each Type of District Tax Separately - see Footnote)			xxxxxxxxx	xxxxxxxxx
Fire -	81108-00		xxxxxxxxx	xxxxxxxxx
Sewer -	81111-00		xxxxxxxxx	xxxxxxxxx
Water -	81112-00		xxxxxxxxx	xxxxxxxxx
			xxxxxxxxx	xxxxxxxxx
			xxxxxxxxx	xxxxxxxxx
			xxxxxxxxx	xxxxxxxxx
			xxxxxxxxx	xxxxxxxxx
Total 1994 Levy		80003-07	xxxxxxxxx	
Paid		80003-08		xxxxxxxxx
Balance December 31, 1994		80003-09		xxxxxxxxx

Footnote: Please state the number of districts in each instance.

NOT APPLICABLE

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 1994	80004-01	xxxxxxxxx	
State Library Aid Received in 1994	80004-02	xxxxxxxxx	xxxxxxxxx
Expended	80004-09		xxxxxxxxx
Balance December 31, 1994	80004-10		

NOT APPLICABLE

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

		Debit	Credit
Balance January 1, 1994	80004-03	xxxxxxxxx	
State Library Aid Received in 1994	80004-04	xxxxxxxxx	xxxxxxxxx
Expended	80004-11		xxxxxxxxx
Balance December 31, 1994	80004-12		

NOT APPLICABLE

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

		Debit	Credit
Balance January 1, 1994	80004-05	xxxxxxxxx	
State Library Aid Received in 1994	80004-06	xxxxxxxxx	xxxxxxxxx
Expended	80004-13		xxxxxxxxx
Balance December 31, 1994	80004-14		

NOT APPLICABLE

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

		Debit	Credit
Balance January 1, 1994	80004-07	xxxxxxxxx	
State Library Aid Received in 1994	80004-08	xxxxxxxxx	xxxxxxxxx
Expended	80004-15		xxxxxxxxx
Balance December 31, 1994	80004-16		

STATEMENT OF GENERAL BUDGET REVENUES 1994

Source		Budget -01	Realized in Cash -02	Excess or (Deficit) -03
Surplus Anticipated	80101-	$1,100,000.00	$1,100,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			
Miscellaneous Revenue Anticipated		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Adopted Budget		3,752,127.29	3,823,825.05	$71,697.76
Added by N.J. S. 40A:4-87: (List on 17a)		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
Total Miscellaneous Revenue Anticipated	80103-	3,752,127.29	3,823,825.05	71,697.76
Receipts from Delinquent Taxes	80104-	300,000.00	279,482.99	(20,517.01)
Amount to be Raised by Taxation:		xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
(a) Local Tax for Municipal Purposes	80105-	6,647,522.88	xxxxxxxxx	xxxxxxxxx
(b) Addition to Local District School Tax	80106-		xxxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	80107-	6,647,522.88	6,751,903.64	104,380.76
		$11,799,650.17	$11,955,211.68	$155,561.51

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxx	$26,934,404.65
Amount to be Raised by Taxation		xxxxxxxxx	xxxxxxxxx
Local District School Tax	80109-00	$9,409,167.00	xxxxxxxxx
Vocational School District			xxxxxxxxx
Regional School Tax	80119-00		xxxxxxxxx
Regional High School Tax	80110-00	5,920,898.37	xxxxxxxxx
County Taxes	80111-00	5,406,416.66	xxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	4,922.98	xxxxxxxxx
Special District Taxes	80113-00		xxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxxx	558,904.00
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxx	
Balance for Support of Municipal Budget (or)	80116-00	6,751,903.64	xxxxxxxxx
* Excess Non-Budget Revenue (see footnote)	80117-00		xxxxxxxxx
* Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxx	
		$27,493,308.65	$27,493,308.65

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 1994

1994 Budget as Adopted	80012-01		$11,799,650.17
1994 Budget - Added by N.J.S. 40A:4-87	80012-02		
Appropriated for 1994 (Budget Statement Item 9)	80012-03		11,799,650.17
Appropriated for 1994 by Emergency Appropriation (Budget Statement Item 9)	80012-04		475,000.00
Total General Appropriations (Budget Statement Item 9)	80012-05		12,274,650.17
Add: Overexpenditures (see footnote)	80012-06		
Total Appropriations and Overexpenditures	80012-07		12,274,650.17
Deduct Expenditures:			
Paid or Charged [Budget Statement Item (L)]	80012-08	$11,056,918.48	
Paid or Charged - Reserve for Uncollected Taxes	80012-09	558,904.00	
Reserved	80012-10	632,387.12	
Total Expenditures	80012-11		12,248,209.60
Unexpended Balances Canceled (see footnote)	80012-12		$26,440.57

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".

NOT APPLICABLE

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

1994 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

RESULTS OF 1994 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxx	$71,697.76
Delinquent Tax Collections	80013-02	xxxxxxxxx	
		xxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxx	104,380.76
Unexpended Balances of 1994 Budget Appropriations	80013-04	xxxxxxxxx	26,440.57
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxx	131,091.63
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxx	
Unexpended Balances of 1993 Approp. Reserves	80013-05	xxxxxxxxx	137,315.57
Prior Years Interfunds Returned in 1994	80013-06	xxxxxxxxx	
Cancel Accounts Payable		xxxxxxxxx	
		xxxxxxxxx	
		xxxxxxxxx	
Deferred School Tax Revenue (See School Taxes, Sheets 13 & 14)		xxxxxxxxx	xxxxxxxxx
Balance January 1, 1994	80013-07	$2,904,454.77	xxxxxxxxx
Balance December 30, 1994	80013-08	xxxxxxxxx	2,960,449.18
Deficit in Anticipated Revenues:		xxxxxxxxx	xxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxx
Delinquent Tax Collections	80013-10	20,517.01	xxxxxxxxx
			xxxxxxxxx
Required Collection of Current Taxes	80013-11		xxxxxxxxx
Interfund Advances Originating in 1994	80013-12	38,092.57	xxxxxxxxx
Prepaid School Taxes			xxxxxxxxx
Miscellaneous Accounts Receivable		130,071.00	xxxxxxxxx
			xxxxxxxxx
			xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxx	
Surplus Balance - To Surplus (Sheet 20)	80013-14	338,240.12	xxxxxxxxx
		$3,431,375.47	$3,431,375.47

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
TELEPHONE COMMISSION	$311.14
UNIFORM FIRE SAFETY ACT	8,524.75
EMERGENCY MANAGEMENT	3,874.00
FINANCIAL BUSINESS TAX	1,497.04
ACCRUED INTEREST ON BONDS	15,685.51
TOWNSHIP OF WINFIELD PARK - REIMBURSEMENTS	52,576.63
LIBRARY - P. E. R. S. REFUND	6,105.85
SWIM POOL - REIMBURSEMENT OF COSTS	24,000.00
MISCELLANEOUS	18,516.71
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	$131,091.63

SURPLUS - CURRENT FUND
YEAR 1994

		Debit	Credit
1. Balance January 1, 1994	80014-01	xxxxxxxxx	$1,444,205.50
2.		xxxxxxxxx	
3. Excess Resulting from 1994 Operations	80014-02	xxxxxxxxx	338,240.12
4. Amount Appropriated in the 1994 Budget - Cash	80014-03	$1,100,000.00	xxxxxxxxx
5. Amount Appropriated in 1994 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxx
6.			xxxxxxxxx
7. Balance December 31, 1994	80014-05	682,445.62	xxxxxxxxx
		$1,782,445.62	$1,782,445.62

ANALYSIS OF BALANCE DECEMBER 31, 1994
(FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06		$1,471,144.38
Investments	80014-07		
Sub-Total			1,471,144.38
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		1,337,480.72
Cash Surplus	80014-09		133,663.66
Deficit in Cash Surplus	80014-10		( )
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12	$529,980.38	
Cash Deficit #	80014-13		
State Aid Receivable		18,801.58	
Total Other Assets	80014-14		548,781.96
	80014-15		$682,445.62

*** IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.**
 # MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 1995 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.

NOT APPLICABLE

1994 COUNTY TAX LEVY

(FOR COUNTIES ONLY)

(Do not include added or omitted taxes, N.J.S.A. 54:4-63.1 et seq. and 54:4-63.12 et seq.

1. Amount of Levy as per Abstract	$	
2.	$	
3. Collected in Cash	$	
4. Amount Outstanding December 31, 1994	$	

5. Percentage of Cash Collections to Total 1994 Levy

(Item 3 Divided by Item 1) is ____ %

(See "Note A" on Sheet 22 - Current Taxes)

NOT APPLICABLE

FOR 1995 COUNTY BUDGET

COMPUTATION OF: "AMOUNT TO BE RAISED BY TAXATION" IN COUNTY BUDGET and APPROPRIATION - "RESERVE FOR UNCOLLECTED TAXES

6. Total General Appropriations 1995 budget (Item 8 (H)) (which is exclusive of reserve for uncollected taxes)	80015-01	$	
7. Less: Total anticipated revenues (Item 5)	80024-02	$	
8. Amount required to be realized in cash from 1995 taxes	80024-03	$	
9. Amount shown by Item 8 divided by ____ % equals amount to be raised by taxation for county purposes (Percentage used must not exceed percentage shown by Item 5, Sheet 21)	80024-05	$	
10. Appropriation "Reserve for Uncollected Taxes" (Item 9 less Item 8) (Budget Item 8 (I))	80024-06	$	

(FOR MUNICIPALITIES ONLY)

CURRENT TAXES - 1994 LEVY

1. Amount of Levy as per Duplicate (Analysis)#			82101-00	$ 27,407,272.42
			82113-00	$
2. Amount of Levy Special District Taxes			82102-00	$
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			82103-00	$
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.			82104-00	$ 24,930.35
5. Total 1994 Levy			82106-00	$ 27,432,202.77
6. Transferred to Tax Title Liens			82107-00	$ 8,571.50
7. Transferred to Foreclosed Property			82108-00	$
8. Remitted, Abated or Canceled			82109-00	$ 169,682.40
9. Discount Allowed			82110-00	$
10. Collected in Cash: In 1993	82121-00	229,789.93		
In 1994 *	82122-00	26,531,120.19		
State's Share of 1994 Senior Citizens and Veteran's Deductions Allowed	82123-00	190,994.53		
Total to Line 14	82111-00	26,951,904.65		
11. Total Credits				$ 27,130,158.55
12. Amount Outstanding December 31, 1994	83120-00			$ 302,044.22

13. Percentage of Cash Collections to Total 1994 Levy, (Item 10 divided by Item 5) is 98.24%
82112-00

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	$ 26,951,904.65
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	$ 17,500.00
To Current Taxes Realized in Cash (Sheet 17)	$ 26,934,404.65

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 / $1,500,000.00, or .699985. Then correct percentage to be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

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

* Include overpayments applied as part of 1994 collections.

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

	Debit	Credit
1. Balance January 1, 1994	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey		xxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxx	$4,147.97
2. Sr. Citizens Deductions Per Tax Billings	$114,500.00	xxxxxxxxxx
3. Veterans Deductions Per Tax Billings	74,500.00	xxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector	3,850.00	xxxxxxxxxx
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxxx	1,855.47
8. Sr. Citizens Deductions Disallowed By Tax Collector 1993 Taxes	xxxxxxxxxx	9,000.00
9. Received in Cash from State	xxxxxxxxxx	178,142.49
10.		
11.		
12. Balance December 31, 1994	xxxxxxxxxx	xxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxx	
Due To State of New Jersey	295.93	xxxxxxxxxx
	$193,145.93	$193,145.93

Calculation of Amount to be included on Sheet 22, Item 10-
1994 Senior Citizens and Veterans Deductions Allowed

Line 2	$114,500.00
Line 3	74,500.00
Line 4	3,850.00
Sub-Total	192,850.00
Less: Line 7	1,855.47
To Item 10, Sheet 22	$190,994.53

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

		Debit	Credit
Balance January 1, 1994		xxxxxxxx	$110,412.07
Taxes Pending Appeals	$110,412.07	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
Contested Amount of 1994 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxx	17,500.00
Interest Earned on Taxes Pending State Appeals		xxxxxxxx	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)		$67,968.00	xxxxxxxx
Closed to Results of Operations (Portion of Appeal won by Municipality, Including Interest)			xxxxxxxx
Balance December 31, 1994		59,944.07	xxxxxxxx
Taxes Pending Appeals *	59,944.07	xxxxxxxx	xxxxxxxx
Interest Earned on Taxes Pending Appeals		xxxxxxxx	xxxxxxxx
		$127,912.07	$127,912.07

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 1994.

Signature of Tax Collector

896 — License #

3-8-95 — Date

COMPUTATION OF APPROPRIATIONS: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 1995 MUNICIPAL BUDGET

			YEAR 1995	YEAR 1994
1. Total General Appropriations for 1995 Municipal Budget Statement item 8 (L) (Exclusive of Reserve for Uncollected Taxes)		80015-		xxxxxxxxx
2. Local District School Tax -	Actual	80016-		9,409,167.00
School Budget	Estimate **	80017-		xxxxxxxxx
	Actual			
3. Vocational School Tax -	Estimate *			xxxxxxxxx
	Actual			
4. Regional School District Tax -	Estimate *			xxxxxxxxx
5. Regional High School Tax -	Actual	80018-		5,920,898.37
School Budget	Estimate *	80019-		xxxxxxxxx
	Actual	80020-		5,406,416.66
6. County Tax	Estimate *	80021-		xxxxxxxxx
	Actual	80022-		
7. Special District Taxes	Estimate *	80023-		xxxxxxxxx
8. Total General Appropriations & Other Taxes		80024-01		
9. Less: Total Anticipated Revenues from 1995 in Municipal Budget (Item 5)		80024-02		
10. Cash Required from 1995 Taxes to Support Local Municipal Budget and Other Taxes		80024-03		
11. Amount of Item 10 Divided by % (820024-04) Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		80024-05		

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

* May not be stated in an amount less than "actual" Tax of 1994.

** Must be stated in the amount of the proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 1995 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

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

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance, January 1, 1994			$342,788.77	xxxxxxx
A. Taxes	83102-00	$288,736.05	xxxxxxx	xxxxxxx
B. Tax Title Liens	83103-00	54,052.72	xxxxxxx	xxxxxxx
2. Canceled:			xxxxxxx	xxxxxxxxx
A. Taxes		83105-00	xxxxxxx	
B. Tax Title Liens		83106-00	xxxxxxx	
3. Transferred to Foreclosed Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes		83108-00	xxxxxxx	
B. Tax Title Liens		83109-00	xxxxxxx	
4. Added Taxes		83110-00		xxxxxxx
5. Added Tax Title Liens		83111-00		xxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxx	xxxxxxx
A. Taxes-Transfers to Tax Title Liens		83104-00	xxxxxxx	(1)
B. Tax Title Liens-Transfers from Taxes		83107-00	(1)	xxxxxxx
7. Balance Before Cash Payments			xxxxxxx	$342,788.77
8. Totals			$342,788.77	$342,788.77
9. Balance Brought Down			342,788.77	xxxxxxx
10. Collected:			xxxxxxx	279,482.99
A. Taxes	83116-00	279,482.99	xxxxxxx	xxxxxxx
B. Tax Title Liens	83117-00		xxxxxxx	xxxxxxx
11. Interest and Costs - 1994 Tax Sale		83118-00		xxxxxxx
12. 1994 Taxes Transferred to Liens		83119-00	8,571.50	xxxxxxx
13. 1994 Taxes		83123-00	302,044.22	xxxxxxx
14. Balance December 31, 1994			xxxxxxx	373,921.50
A. Taxes	83121-00	311,297.28	xxxxxxx	xxxxxxx
B. Tax Title Liens	83122-00	62,624.22	xxxxxxx	xxxxxxx
15. Totals			$653,404.49	$653,404.49

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is **81.53%**

17. Item No. 14 multiplied by percentage shown above is **$304,866.17** and represents the maximum amount that may be anticipated in 1995. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance, January 1, 1994	84101-00	$35,575.00	xxxxxxx
2. Foreclosed or Deeded in 1994		xxxxxxx	xxxxxxx
3. Tax Title Liens	84103-00		xxxxxxx
4. Taxes Receivable	84104-00		xxxxxxx
5A.	84102-00		xxxxxxx
5B.	84105-00	xxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxx	
8. Sales		xxxxxxx	xxxxxxx
9. Cash *	84109-00	xxxxxxx	
10. Contract	84110-00	xxxxxxx	
11. Mortgage	84111-00	xxxxxxx	
12. Loss on Sales	84112-00	xxxxxxx	
13. Gain on Sales	84113-00		xxxxxxx
14. Balance December 31, 1994	84114-00	xxxxxxx	$35,575.00
		$35,575.00	$35,575.00

CONTRACT SALES

NOT APPLICABLE

		Debit	Credit
15. Balance January 1, 1994	84115-00		xxxxxxx
16. 1994 Sales from Foreclosed Property	84116-00		xxxxxxx
17. Collected *	84117-00	xxxxxxx	
18.	84118-00	xxxxxxx	
19. Balance December 31, 1994	84119-00	xxxxxxx	

MORTGAGE SALES

NOT APPLICABLE

		Debit	Credit
20. Balance January 1, 1994	84120-00		xxxxxxx
21. 1994 Sales from Foreclosed Property	84121-00		xxxxxxx
22. Collected *	84122-00	xxxxxxx	
23.	84123-00	xxxxxxx	
24. Balance December 31, 1994	84124-00	xxxxxxx	

Analysis of Sale of Property:
* Total Cash Collected in 1994 ______ 84125-00

Realized in 1994 Budget ______

To Results of Operations (Sheet 19) ______

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

Caused By	Amount Dec. 31, 1993 per Audit Report	Amount in 1994 Budget	Amount Resulting from 1994	Balance as at Dec. 31, 1994
1. Emergency Authorizations - Municipal*	46,000.00	46,000.00	$ 475,000.00	$ 475,000.00
2. Emergency Authorizations - Schools	$	$	$	$
3 Overexpenditure of 1993 Appropriations	3,308.85	3,308.85	$	$
4. Overexpenditure of 1993 Appropriation Reserves	$	$	$ 4,980.38	$ 4,980.38
5.	$	$	$	$
6.	$	$	$	$
7.	$	$	$	$
8.	$	$	$	$
9.	$	$	$	$
10.	$	$	$	$

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

NOT APPLICABLE

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

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

NOT APPLICABLE

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In favor of	On Account of	Date Entered	Amount	Appropriated for In Budget of 1995
1.			$	
2.			$	
3.			$	
4.			$	

N.J.S. 40A:4-55 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES. ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 1993	REDUCED IN 1994		Balance Dec. 31, 1994
					By 1994 Budget	Canceled by Resolution	
8- -21 - 89	SANITARY SEWER SYSTEM STUDY - ENGINEERING	$175,000.00	$35,000.00	$35,000.00	$35,000.00		
1 - 17 - 89	MASTER PLAN	25,000.00	5,000.00	5,000.00	5,000.00		
12 - 16 - 91	SANITARY SEWER SYSTEM STUDY - ENGINEERING	125,000.00	25,000.00	75,000.00	25,000.00		$50,000.00
	Totals	$325,000.00	$65,000.00	$115,000.00	$65,000.00		$50,000.00
				80025-00	80026-00		

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 1994" must be entered here and then raised in the 1995 budget.

NOT APPLICABLE

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:55-13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 1993	REDUCED IN 1994		Balance Dec. 31, 1994
					By 1994 Budget	Canceled by Resolution	
	Totals						
				80027-00	80028-00		

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 1994" must be entered here and then raised in the 1995 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 1995 DEBT SERVICE FOR BONDS

(MUNICIPAL) GENERAL CAPITAL BONDS

		Debit	Credit	1995 Debt Service
Outstanding January 1, 1994	80033-01	xxxxxxx	$1,966,000.00	
Issued	80033-02	xxxxxxx	4,944,000.00	
Paid	80033-03	$400,000.00	xxxxxxx	
Bonds Canceled at Sale		8,000.00		
Outstanding, December 31, 1994	80033-04	6,502,000.00	xxxxxxx	
		$6,910,000.00	$6,910,000.00	
1995 Bond Maturities - General Capital Bonds			80033-05	$ 610,000.00
1995 Interest on Bonds*		80033-06	$ 351,876.50	

ASSESSMENT SERIAL BONDS

		Debit	Credit	1995 Debt Service
Outstanding January 1, 1994	80033-07	xxxxxxx	$47,000.00	
Issued	80033-08	xxxxxxx		
Paid	80033-09	$10,000.00	xxxxxxx	
Outstanding, December 31, 1994	80033-10	37,000.00	xxxxxxx	
		$47,000.00	$47,000.00	
1995 Bond Maturities - Assessment Bonds			80033-11	$ 10,000.00
1995 Interest on Bonds*		80033-12	$ 2,336.50	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	$ 354,213.00

LIST OF BONDS ISSUED DURING 1994

Purpose	1995 Maturity	Amount Issued	Date of Issue	Interest Rate
GENERAL IMPROVEMENTS	$210,000.00	$4,944,000.00	6-1-94	5.20%
Total	$210,000.00 80033-14	$4,944,000.00 80033-15		

NOT APPLICABLE

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 1995 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

		Debit	Credit	1995 Debt Service
Outstanding January 1, 1994	80034-01	xxxxxxx		
Paid	80034-03		xxxxxxx	
Outstanding, December 31, 1994	80033-04		xxxxxxx	
1995 Bond Maturities - Term Bonds		80034-04	$	
1995 Interest on Bonds*		80034-05	$	

NOT APPLICABLE

TYPE I SCHOOL SERIAL BOND

		Debit	Credit	1995 Debt Service
Outstanding January 1, 1994	80034-06	xxxxxxx		
Issued	80034-07	xxxxxxx		
Paid	80034-08		xxxxxxx	
Outstanding, December 31, 1994	80034-09		xxxxxxx	
1995 Interest on Bonds*		80034-10	$	
1995 Bond Maturities - Serial Bonds			80034-11	$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	$

NOT APPLICABLE

LIST OF BONDS ISSUED DURING 1994

Purpose	1995 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total 80035-				

NOT APPLICABLE

1995 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 1994	1995 Interest Requirement
1. Emergency Notes	80036-	$	$
2. Special Emergency Notes	80037-	$	$
3. Tax Anticipation Notes	80038-	$	$
4. Interest on Unpaid State and County Taxes	80039-	$	$
5.		$	$
6.		$	$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 1994	Date of Maturity	Rate of Interest	1995 Budget Requirement For Principal	1995 Budget Requirement For Interest **	Interest Computed to (Insert Date)
1. 90 - 21 ; 94 - 09 ACQUISITION OF FLOW RIGHTS	$1,000,000.00	9 - 10 - 92	$1,075,000.00	6 - 22 - 95	3.75%	$13,608.00	$40,312.50	6 - 22 - 95
2. 92 - 25 MULTI - PURPOSE BOND ORDINANCE	1,520,000.00	10 - 7 - 94	1,520,000.00	10 - 6 - 95	4.36%		66,272.00	10 - 6 - 95
3. 93 - 07 PURCHASE OF CERTAIN EQUIPMENT	85,500.00	10 - 7 - 94	85,500.00	10 - 6 - 95	4.36%		3,727.80	10 - 6 - 95
4. 93 - 12 IMPROVEMENTS TO REDUCE EXTRANEOUS								
FLOW INTO SEWER SYSTEM	285,000.00	10 - 7 - 94	285,000.00	10 - 6 - 95	4.36%		12,426.00	10 - 6 - 95
5. 93 - 19 ; 93 - 24 ; 94 - 28 MULTI - PURPOSE BOND ORD.	769,500.00	10 - 7 - 94	769,500.00	10 - 6 - 95	4.36%		33,550.20	10 - 6 - 95
6. 94 - 06 RESURFACING PART OF LEXINGTON BLVD.	70,300.00	10 - 7 - 94	70,300.00	10 - 6 - 95	4.36%		3,065.08	10 - 6 - 95
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	$3,730,300.00		$3,805,300.00			$13,608.00	$159,353.58	
						80051-01	80051-02	

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

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

***"Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.**
All notes with an original date of issue of 1992 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 1995 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)

NOT APPLICABLE

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 1994	Date of Maturity	Rate of Interest	1995 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total								
						80051-01	80051-02	

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

Assessment Notes with an original date of issue of December 31, 1990 or prior must be appropriated in full in the 1995 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 IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 1994		1994 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 1994	
	Funded	Unfunded					Funded	Unfunded
89 - 28 PURCHASE OF EQUIPMENT		$154,635.06			$1,094.40	$74,000.00	$78,540.66	$1,000.00
88 - 18 : 90 - 01 IMPROVEMENT OF KING STREET		43.16						43.16
90 - 05 PURCHASE OF EQUIPMENT	$256.00						256.00	
90 - 07 PURCHASE OF EQUIPMENT	75.00						75.00	
90 - 12 FENCE AT BREWER	950.00				695.00		255.00	
90 - 14 PURCHASE OF EQUIPMENT	81.31						81.31	
90 - 15 PURCHASE OF EQUIPMENT	65.84				22.00		43.84	
90 -19 MULTI PURPOSE BOARD ORDINANCE		115,269.08			78.30	46,000.00	69,190.78	
90 - 21 ; 94 - 09 ACQUISITION OF FLOW RIGHTS	49,776.80	1,000,000.00	$300,000.00		625,699.40			724,077.40
90 - 24 PURCHASE OF EQUIPMENT	990.00				935.28		54.72	
90 - 26 RESURFACING OF BROADWAY AND TERMINAL								
AVENUE		73,360.57				72,000.00	1,360.57	
91 - 16 IMPROVEMENT TO SANITARY SEWER SYSTEM		344,140.80			41,327.28			302,813.52
91 - 27 PURCHASE OF EQUIPMENT	156.74						156.74	
91 - 29 VARIOUS PUBLIC IMPROVEMENTS		560,472.74			74,637.11	163,000.00	322,835.63	
91 - 42 VARIOUS PUBLIC IMPROVEMENTS		50,640.68			20,834.00		29,556.68	250.00
92 - 05 VARIOUS PUBLIC IMPROVEMENTS		33,834.25				33,000.00	834.25	
92 - 16 PURCHASE OF CERTAIN EQUIPMENT	1,300.07				336.00		964.07	

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

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 1994 Funded	Balance - January 1, 1994 Unfunded	1994 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 1994 Funded	Balance - December 31, 1994 Unfunded
92 - 25 MULTI PURPOSE BOND ORDINANCE		$942,713.70			$529,393.43	$153,000.00		$260,320.27
93 - 06 RESURFACING OF A PART OF FEATHERBED								
LANE, OLD RARITAN ROAD		84,640.94			65,110.70	13,000.00		6,530.24
93 - 07 PURCHASE OF CERTAIN EQUIPMENT	$19.00						$19.00	
93 - 12 IMPROVEMENTS TO REDUCE EXTRANEOUS FLOW								
INTO SEWER SYSTEM	6,872.36	285,000.00			212,931.48			78,940.88
93 - 19 : 93 - 24 : 94 - 28 MULTI PURPOSE BOND ORDINANCE		751,288.51	$165,000.00		916,288.51			
94 - 06 RESURUFACING PART OF LEXINGTON BLVD.			74,000.00		324.00		3,376.00	70,300.00
94 - 24 PURCHASE OF FIRE EQUIPMENT			125,000.00		125,000.00			
94 - 26 VARIOUS PUBLIC IMPROVEMENTS			288,932.95		110,648.30		178,284.65	
Total 70000-	$60,543.12	$4,396,039.49	$952,932.95		$2,725,355.19	$554,000.00	$685,884.90	$1,444,275.47

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

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance, January 1, 1994	80031-01	xxxxxxxx	$74,416.00
Received from 1994 Budget Appropriation *	80031-02	xxxxxxxx	
		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	$29,450.00	xxxxxxxx
			xxxxxxxx
Balance December 31, 1994	80031-05	44,966.00	xxxxxxxx
		$74,416.00	$74,416.00

* The full amount of the 1994 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

NOT APPLICABLE

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 1994	80030-01	xxxxxxx	
Received from 1994 Budget Appropriations *	80030-02	xxxxxxx	
Received from 1994 Emergency Appropriations *	80030-03	xxxxxxx	
Appropriated to Finance Improvement Authorizations	80030-04		xxxxxxx
			xxxxxxx
Balance December 31, 1994	80030-05		xxxxxxx

*The full amount of the 1994 appropriations should be transferred to this account unless the balance of the appropriation is permitted to lapse.

BONDS AND NOTES	$509,550.00
CAPITAL IMPROVEMENT FUND	29,450.00
CAPITAL SURPLUS	413,932.95
	$952,932.95

CAPITAL IMPROVEMENTS AUTHORIZED IN 1994 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 1994 or Prior Years
94 - 09 ACQUISITION OF FLOW RIGHTS	$300,000.00	$282,500.00	$17,500.00	$17,500.00
94 - 28 MULTI - PURPOSE BOND ORD.	165,000.00	156,750.00	8,250.00	8,250.00
94 - 06 RESURFACING OF PART OF				
LEXINGTON BLVD.	74,000.00	70,300.00	3,700.00	3,700.00
94 - 24 PURCHASE OF FIRE EQUIPMENT	125,000.00			
94 - 26 VARIOUS PUBLIC IMPROVEMENTS	288,932.95			
Total 80032-00	$952,932.95	$509,550.00	$29,450.00	$29,450.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 1994

		Debit	Credit
Balance January 1, 1994	80029-01	xxxxxxx	$1,036.89
Premium on Sale of Bonds		xxxxxxx	256.48
Funded Improvement Authorizations Canceled		xxxxxxx	313,305.55
State Aid - Fully Funded Ordinance			99,334.03
Appropriated to Finance Improvement Authorizations	80029-02	$413,932.95	xxxxxxx
Appropriated to 1994 Budget Revenue	80029-03		xxxxxxx
Balance December 31, 1994	80029-04		xxxxxxx
		$413,932.95	$413,932.95

NOT APPLICABLE

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1934, chapter 268, P.L. 1934, Chapter 428, P.L. 1933 or Chapter 77, Article VI-A, P.L. 1935, with Covenant or Covenants; Outstanding December 31, 1994 $ ____________

2. Amount of Cash in Special Trust Fund as of December 31, 1994 (Note A) $ ____________

3. Amount of Bonds Issued Under Item 1 Maturing in 1995 $ ____________

4. Amount of Interest on Bonds with a Covenant - 1995 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 1994 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT!!

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

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

A.

1. Total Tax Levy for the Year 1994 was $ 27,432,202.77
2. Amount of Item 1 Collected in 1994 (*) $ 26,951,904.65
3. Seventy (70) percent of Item 1 $ 19,202,541.94

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 1994?

   Answer YES or NO YES

2. Have payments been made for all bonded obligations or notes due on or before December 31, 1994?

   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 1995 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 years just ended? Answer YES or NO: NO

D.

NONE

1. Cash Deficit 1993 ______
2. 4% of 1993 Tax Levy for al purposes: Levy --$______ ______
3. Cash Deficit 1994 ______
4. 4% of 1994 Tax Levy for all purposes: Levy --$______ ______

E. Unpaid	1993	1994	Total
1. State Taxes	$	$	$
2. County Taxes	$	$ 4,922.98	$ 4,922.98
3. Amounts due Special Districts	$	$	$
4. Amounts due School Districts for Local School Tax	$	$ 5,186.85	$ 5,186.85

SHEETS 40 TO 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 1994, please observe instructions on Sheet 2.

NOT APPLICABLE

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

POST CLOSING

TRIAL BALANCE - WATER UTILITY FUND

AS AT DECEMBER 31, 1994

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit

(Do not crowd - add additional sheets)

NOT APPLICABLE

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 1994

Title of Account	Debit	Credit

(Do not crowd - add additional sheets)

NOT APPLICABLE

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 1993	RECEIPTS					Disbursements	Balance Dec. 31, 1994
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx

*Show as red figure

NOT APPLICABLE

SCHEDULE OF WATER UTILITY BUDGET - 1994

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated	91301-			
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-			
Rents	91303-			
Fire Hydrant Service	91304-			
Miscellaneous	91305-			
Added by N.J.S. 40A:4-87: (List)		xxxxxxx	xxxxxxx	xxxxxxx
Subtotal				
Deficit (General Budget) **	91306-			
	91307-			

**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 45.

NOT APPLICABLE

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Surplus (General Budget) **		
Total Expenditures		
Unexpended Balance Canceled (See Footnote)		

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".

NOT APPLICABLE

STATEMENT OF 1994 OPERATION

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 1994 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
1993 Appropriation Reserves Canceled*		
Total Revenue Realized		
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures		
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget)**		
Balance of "Results of 1994 Operation" Remainder = ("Excess in Operations" - Sheet 46)		
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 1994 Operation" Remainder = ("Operating Deficit - to Trial Balance" - Sheet 46)		

SECTION 2:

The following Item of " 1993 Appropriation Reserves Canceled in 1994" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General budget of 1993 for an Anticipated Deficit in the Water Utility for 1993:

1993 Appropriation Reserves Canceled in 1994		
Less: Anticipated Deficit in 1993 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		

**Items must be shown in same amounts on Sheet 44.

NOT APPLICABLE

RESULTS OF 1994 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	
Unexpended Balances of 1993 Appropriation Reserves *	xxxxxxxxx	
Deficit in Anticipated Revenue		xxxxxxxxx
		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus		xxxxxxxxx

* See restriction in amount on Sheet 45, SECTION 2

NOT APPLICABLE

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 1994	xxxxxxxxx	
Excess in Results of 1994 Operations	xxxxxxxxx	
Amount Appropriated in 1994 Budget - Cash		xxxxxxxxx
Amount Appropriated in 1994 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance December 31, 1994		xxxxxxxxx

NOT APPLICABLE

ANALYSIS OF BALANCE DECEMBER 31, 1994
(FROM WATER UTILITY - TRIAL BALANCE)

Cash		
Investments		
Interfund Accounts Receivable		
Subtotal		
Deduct Cash Liabilities Marked with "C" on Trial Balance		
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 1995 BUDGET.

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

NOT APPLICABLE

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 1993		
Increased by:		
Water Rents Levied		
Decrease by:		
Collections		
Overpayments applied		
Transfer to Water Liens		
Other		
Balance December 31, 1994		

NOT APPLICABLE

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 1993		
Increased by:		
Transfers from Accounts Receivable		
Penalties and Costs		
Other		
Decreased by:		
Collections		
Other		
Balance December 31, 1994		

NOT APPLICABLE

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER UTILITY FUND

(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 listed on Sheets 29.)

Caused By	Amount Dec. 31, 1993 per Audit Report	Amount in 1994 Budget	Amount Resulting from 1994	Balance as at Dec. 31, 1994
1. Emergency Authorization -	$	$	$	$
2.	$	$	$	$
3	$	$	$	$
4.	$	$	$	$
5.	$	$	$	$
6.	$	$	$	$
7.	$	$	$	$
8.	$	$	$	$
9.	$	$	$	$
10.	$	$	$	$

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

NOT APPLICABLE

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

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

NOT APPLICABLE

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In favor of	On Account of	Date Entered	Amount	Appropriated for In Budget of Year 1995
1.			$	
2.			$	
3.			$	
4.			$	

NOT APPLICABLE

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 1995 DEBT SERVICE FOR BONDS

WATER UTILITY ASSESSMENT BONDS

	Debt	Credit	1995 Debt Service
Outstanding January 1, 1994	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 1994		xxxxxxx	
1995 Bond Maturities - Assessment Bonds			$
1995 Interest on Bonds*		$	

NOT APPLICABLE

WATER UTILITY CAPITAL BONDS

	Debt	Credit	1995 Debt Service
Outstanding January 1, 1994	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 1994		xxxxxxxxx	
1995 Bond Maturities - Capital Bonds			$
1995 Interest on Bonds*		$	

NOT APPLICABLE

INTEREST ON BONDS - WATER UTILITY BUDGET

1995 Interest on Bonds (*Items)	$	
Less: Interest Accrued to 12/31/94 (Trial Balance)	$	
Subtotal	$	
Add: Interest to be Accrued as of 12/31/95	$	
Required Appropriation 1995		$

NOT APPLICABLE

LIST OF BONDS ISSUED DURING 1994

Purpose	1995 Maturity	Amount Issued	Date of Issue	Interest Rate

NOT APPLICABLE

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 1994	Date of Maturity	Rate of Interest	1995 Budget Requirement For Principal	1995 Budget Requirement For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9,								
10								

Sheet 50

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 1992 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 1995 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 - WATER UTILITY BUDGET	
1995 Interest on Notes	$
Less: Interest Accrued to 12/31/94 (Trial Balance)	$
Subtotal	$
Add: Interest to be Accrued as of 12/31/95	$
Required Appropriation - 1995	$

Do not crowd - add additional sheets)

NOT APPLICABLE

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 1994	Date of Maturity	Rate of Interest	1995 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
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 December 31, 1990 or prior must be appropriated in full in the 1995 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".**

(Do not crowd - add additional sheets)

NOT APPLICABLE

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 1994		1994 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 1994	
	Funded	Unfunded					Funded	Unfunded
Total 70000-								

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

NOT APPLICABLE

WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 1994	xxxxxxxx	
Received from 1994 Budget Appropriation *	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance December 31, 1994		xxxxxxxx

NOT APPLICABLE

WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 1994	xxxxxxxx	
Received from 1994 Budget Appropriation *	xxxxxxxx	
Received from 1994 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance December 31, 1994		xxxxxxxx

* The full amount of the 1994 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

NOT APPLICABLE

UTILITY FUND
CAPITAL IMPROVEMENTS AUTHORIZED IN 1994
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 1994 or Prior Years

NOT APPLICABLE

WATER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

	Debit	Credit
Balance January 1, 1994	xxxxxxxxx	
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 1994 Budget Revenue		xxxxxxxxx
Balance December 31, 1994		xxxxxxxxx

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

POST CLOSING

TRIAL BALANCE - SWIM POOL UTILITY FUND

AS AT DECEMBER 31, 1994

Operating and Capital Sections

(Separately Stated)

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

Title of Account	Debit	Credit
SWIM POOL UTILITY OPERATING FUND		
CASH	$229,752.79	
SECURITY DEPOSITS		$67.31
APPROPRIATION RESERVES		61,928.09
		61,995.40 C
FUND BALANCE		167,757.39
	$229,752.79	$229,752.79
SWIM POOL UTILITY CAPITAL FUND		
EST. PROCEEDS BONDS AND NOTES AUTHORIZED	$200,000.00	
BONDS AND NOTES AUTHORIZED BUT NOT ISSUED		$200,000.00
CASH	393.00	
FIXED CAPITAL AUTHORIZED AND COMPLETED	850,000.00	
FIXED CAPITAL AUTHORIZED AND UNCOMPLETED	200,000.00	
RESERVE FOR AMORITIZATION		850,000.00
IMPROVEMENT AUTHORIZATIONS :		
UNFUNDED		200,000.00
FUND BALANCE		393.00
	$1,250,393.00	$1,250,393.00

(Do not crowd - add additional sheets)

NOT APPLICABLE

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY

EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DECEMBER 31, 1994

Title of Account	Debit	Credit

(Do not crowd - add additional sheets)

NOT APPLICABLE

ANALYSIS OF SWIM POOL UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 1993	RECEIPTS					Disbursements	Balance Dec. 31, 1994
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Assessment Bond Anticipation Note Issues:	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx
Other Liabilities								
Trust Surplus								
*Less Assets "Unfinanced"	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx	xxxxxx

*Show as red figure

SCHEDULE OF SWIM POOL UTILITY BUDGET - 1994

BUDGET REVENUES

Source		Budget	Received in Cash	Excess or (Deficit)
Operating Surplus Anticipated	01	$30,000.00	$30,000.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	02			
Membership Fees		212,475.00	245,680.00	$33,205.00
Miscellaneous		42,000.00	48,376.56	6,376.56
Added by N.J.S. 40A:4-87: (List)		xxxxxxxx	xxxxxxx	xxxxxxx
Subtotal		284,475.00	324,056.56	39,581.56
Deficit (General Budget) **	06			
	07	$284,475.00	$324,056.56	$39,581.56

**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:		xxxxxxx
Adopted Budget		$284,475.00
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		284,475.00
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		284,475.00
Deduct Expenditures:		
Paid or Charged	$197,546.91	
Reserved	61,928.09	
Surplus (General Budget) **	25,000.00	
Total Expenditures		284,475.00
Unexpended Balance Canceled (See Footnote)		

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".

STATEMENT OF 1994 OPERATION

SWIM POOL UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 1994 SwimPool 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:	xxxxxxxx	
Budget Revenue (Not Including "Deficit (General Budget)")	$324,056.56	
Miscellaneous Revenue Not Anticipated		
1993 Appropriation Reserves Canceled* (Excess Revenue Realized)	12,253.32	
Total Revenue Realized		$336,309.88
Expenditures:	xxxxxxxx	
Appropriations (Not Including "Surplus (General Budget)")	xxxxxxxx	
Paid or Charged	197,546.91	
Reserved	61,928.09	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	259,475.00	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		259,475.00
Excess		$76,834.88
Budget Appropriation - Surplus (General Budget)**	25,000.00	
Balance of "Results of 1994 Operation" Remainder = ("Excess in Operations" - Sheet 60)	51,834.88	
Deficit		
Anticipated Revenue - Deficit (General Budget)**		
Balance of "Results of 1994 Operation" Remainder = ("Operating Deficit - to Trial Balance" - Sheet 60)		

SECTION 2:

The following Item of " 1993 Appropriation Reserves Canceled in 1994" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General budget of 1993 for an Anticipated Deficit in the SwimPool Utility for 1993:

1993 Appropriation Reserves Canceled in 1994	$12,253.32	
Less: Anticipated Deficit in 1993 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		$12,253.32

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

RESULTS OF 1994 OPERATIONS - SWIM POOL UTILITY

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxx	$39,581.56
Unexpended Balances of Appropriations	xxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxx	
Unexpended Balances of 1993 Appropriation Reserves *	xxxxxxxxx	12,253.32
Deficit in Anticipated Revenue		xxxxxxxxx
Total Revenue Realized		xxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxx	
Excess in Operations - to Operating Surplus	$51,834.88	xxxxxxxxx
* See restriction in amount on Sheet 59, SECTION 2	$51,834.88	$51,834.88

OPERATING SURPLUS - SWIM POOL UTILITY

	Debit	Credit
Balance January 1, 1994	xxxxxxxxx	$145,922.51
Excess in Results of 1994 Operations	xxxxxxxxx	51,834.88
Amount Appropriated in 1994 Budget - Cash	$30,000.00	xxxxxxxxx
Amount Appropriated in 1994 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Balance December 31, 1994	167,757.39	xxxxxxxxx
	$197,757.39	$197,757.39

ANALYSIS OF BALANCE December 31, 1994
(FROM SWIM POOL UTILITY - TRIAL BALANCE)

Cash		$229,752.79
Investments		
Interfund Accounts Receivable		
Subtotal		229,752.79
Deduct Cash Liabilities Marked with "C" on Trial Balance		61,995.40
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		167,757.39
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
		$167,757.39

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 1995 BUDGET.
* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SWIM POOL UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 1993		
Increased by:		
Levied		$245,680.00
Decrease by:		
Collections	$245,680.00	
Overpayments applied		
Transfer to Liens		
Other		
		245,680.00
Balance December 31, 1994		

NOT APPLICABLE

SCHEDULE OF SWIM POOL UTILITY LIENS

Balance December 31, 1993		
Increased by:		
Transfers from Accounts Receivable		
Penalties and Costs		
Other		
Decreased by:		
Collections		
Other		
Balance December 31, 1994		

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

NOT APPLICABLE

WATER UTILITY FUND

(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 listed on Sheets 29.)

Caused By	Amount Dec. 31, 1993 per Audit Report	Amount in 1994 Budget	Amount Resulting from 1994	Balance as at Dec. 31, 1994
1. Emergency Authorization -	$	$	$	$
2.	$	$	$	$
3	$	$	$	$
4.	$	$	$	$
5.	$	$	$	$
6.	$	$	$	$
7.	$	$	$	$
8.	$	$	$	$
9.	$	$	$	$
10.	$	$	$	$

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

NOT APPLICABLE

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

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

NOT APPLICABLE

JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In favor of	On Account of	Date Entered	Amount	Appropriated for In Budget of 1995
1.			$	
2.			$	
3.			$	
4.			$	

NOT APPLICABLE

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 1995 DEBT SERVICE FOR BONDS

SWIM POOL UTILITY ASSESSMENT BONDS

	Debt	Credit	1995 Debt Service
Outstanding January 1, 1994	xxxxxxxxx		
Issued	xxxxxxxxx		
Paid		xxxxxxx	
Outstanding December 31, 1994		xxxxxxx	
1995 Bond Maturities - Assessment Bonds			$
1995 Interest on Bonds*		$	

NOT APPLICABLE

SWIM POOL UTILITY CAPITAL BONDS

	Debt	Credit	1995 Debt Service
Outstanding January 1, 1994	xxxxxxx		
Issued	xxxxxxx		
Paid		xxxxxxx	
Outstanding, December 31, 1994		xxxxxxxxx	
1995 Bond Maturities - Capital Bonds			$
1995 Interest on Bonds*		$	

NOT APPLICABLE

INTEREST ON BONDS - SWIM POOL UTILITY BUDGET

1995 Interest on Bonds (*Items)	$	
Less: Interest Accrued to 12/31/94 (Trial Balance)	$	
Subtotal	$	
Add: Interest to be Accrued as of 12/31/95	$	
Required Appropriation 1995		$

NOT APPLICABLE

LIST OF BONDS ISSUED DURING 1994

Purpose	1995 Maturity	Amount Issued	Date of Issue	Interest Rate

NOT APPLICABLE

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 1994	Date of Maturity	Rate of Interest	1995 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9,								
10								

Sheet 64

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 1992 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 1995 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 - WATER UTILITY BUDGET	
1995 Interest on Notes	$
Less: Interest Accrued to 12/31/94 (Trial Balance)	$
Subtotal	$
Add: Interest to be Accrued as of 12/31/95	$
Required Appropriation - 1995	$

(Do not crowd - add additional sheets)

NOT APPLICABLE

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 1994	Date of Maturity	Rate of Interest	1995 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
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 December 31, 1990 or prior must be appropriated in full in the 1995 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".**

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 1994		1994 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 1994	
	Funded	Unfunded					Funded	Unfunded
94 - 25 VARIOUS POOL IMPROVEMENTS			$200,000.00					$200,000.00
Total 70000-			$200,000.00					$200,000.00

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

NOT APPLICABLE

SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 1994	xxxxxxxx	
Received from 1994 Budget Appropriation *	xxxxxxxx	
	xxxxxxxx	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	xxxxxxxx	
List by Improvements - Direct Charges Made for Preliminary Costs	xxxxxxxx	xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
		xxxxxxxx
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance December 31, 1994		xxxxxxxx

NOT APPLICABLE

SWIM POOL UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 1994	xxxxxxxx	
Received from 1994 Budget Appropriation *	xxxxxxxx	
Received from 1994 Emergency Appropriation *	xxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxx
		xxxxxxxx
Balance December 31, 1994		xxxxxxxx

* The full amount of the 1994 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

SWIM POOL UTILITY FUND
CAPITAL IMPROVEMENTS AUTHORIZED IN 1994
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 1994 or Prior Years
94 - 25 VARIOUS POOL IMPROVEMENTS	$200,000.00	$200,000.00		
Total	$200,000.00	$200,000.00		

SWIM POOL UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

	Debit	Credit
Balance January 1, 1994	xxxxxxxxx	$393.00
Premium on Sale of Bonds	xxxxxxxxx	
Funded Improvement Authorizations Canceled	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 1994 Budget Revenue		xxxxxxxxx
Balance December 31, 1994	$393.00	xxxxxxxxx
	$393.00	$393.00

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 1994

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 filled in should be marked "Not Applicable".

INDEX

UTILITIES ONLY