

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

POPULATION LAST CENSUS: 489,049  
NET VALUATION TAXABLE 2014 : \$35,314,594,449

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 25, 2015  
MUNICIPALITIES - FEBRUARY 10, 2015**

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

**County of Passaic**

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 Account

(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 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, Richard Cahill, am the Chief Financial Officer, License # Y-904, of County of Passaic, and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as of December 31, 2014, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2014.

Signature: \_\_\_\_\_  
Title: Chief Financial Officer  
Address: 401 Grand Street, Paterson, New Jersey 07505  
Phone Number: (973) 881-4440

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 Statements from the books of account and records made available to me by the County of Passaic as December 31, 2014 and have applied certain agreed - upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed - upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing statements, 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 Statements for the year ended 2014 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality / county, taken as a whole.

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

**Not Applicable**

\_\_\_\_\_  
(Registered Municipal Accountant)

FERRAIOLI, WIELKOTZ, CERULLO & CUVA, P.A.  
(Firm Name)

401 WANAQUE AVE.  
(address)

POMPTON LAKES , NEW JERSEY 07442  
(address)

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2015

(973) 835-7900

(Phone Number)

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

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

N/A

Printed name: \_\_\_\_\_

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

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

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

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year **is not in excess of 3.5%**;
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations
3. The tax collection rate **exceeded 90%**;
4. Total deferred charges **did not equal or exceed 4%** of the total levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
8. The current year budget does not contain a "CAP" waiver per N.J.S.A. 40A:4-45.3ee
- 9 The municipality has not applied for Extraordinary Aid for 2015.

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

County: County of Passaic  
Chief Financial Officer: Richard Cahill  
Signature: \_\_\_\_\_  
Certificate #: Y-904  
Date: \_\_\_\_\_

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

County: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

**Report of Federal and State Financial Assistance**

**Expenditures of Awards**

Fiscal Year Ending: December 31, 2014

	(1)	(2)	(3)
	Federal programs Expended (administered by the state)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ 19,439,609.55	\$ 12,280,098.63	\$

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)
- None

Note: All local governments who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 24, 1998) and OMB 98-07. Expenditures are defined in Section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from state government. 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 the 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 government.

\_\_\_\_\_  
Signature of Chief Financial Officer

\_\_\_\_\_  
Date

**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 by the County of Passaic during this year 2014 and that sheets 40 to 68 are unnecessary.

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

Name \_\_\_\_\_

Title Chief Financial Officer

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

**NOTE:**

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

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**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$\_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
MUNICIPALITY

\_\_\_\_\_  
COUNTY

**POST CLOSING  
TRIAL BALANCE - CURRENT FUND  
AS OF DECEMBER 31, 2014**

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

Title of Account	Debit	Credit
Cash	44,725,218.67	
Change Fund	675.00	
Deposits - Health Benefits	570,000.00	
Total Cash	45,295,893.67	
Revenue Accounts Receivable	660,376.00	
Due from/to Net Payroll	4,941.15	
Due from/to Other Trust Fund		428,838.90
Due from/to Federal & State Grant Fund	3,294,462.90	
Due from/to Payroll Agency Fund	112.00	-
Due from/to Confiscated Trust Fund	2,317.00	
Due from/to Open Space Trust Fund		154,841.09
Due from/to General Capital Fund	2,144.26	
Due from/to Motor Vehicle Fines	2.06	
Due from/to Registry Trust	118.54	
Due from/to Off Duty Trust	17.70	-
Due from/to Municipal Forfeiture Trust	21,132.31	
Deferred Charge - Special Emergency Authorization	2,259,221.55	
Deferred Charge - Overexpenditure of Appropriation	36,359.57	
Deferred Charge - Emergency Appropriation	4,000,000.00	
Reserve for Encumbrances		6,420,889.85
Appropriation Reserve		12,335,992.54
Accounts Payable		980,179.43
Reserve for Office on Aging		887,317.08
Sheriff's Overtime DWI-DDEF		18,535.07
Due to State-PCBSS Pension		301,252.63
Reserve for Weatherization		9,720.00
Emergency Notes Payable		4,000,000.00
Salary and Wage Adjustments		
Sub-Total		25,537,566.59 C
Reserve For Receivables		3,985,623.93
Fund Balance		26,053,908.19
	<b>55,577,098.71</b>	<b>55,577,098.71</b>









**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)  
AS OF DECEMBER 31, 2014**

Title of Account	Debit	Credit
<b>OTHER TRUST FUNDS</b>		
Cash-Wachovia Homelessness Trust Fund	330,562.56	
Cash-PNC Bank off Duty Trust	32,642.09	
Cash-Open Space Wells Fargo	6,985,206.07	
Cash	7,012,454.84	
Cash-Bank of America Register Trust	1,221,719.09	
CD-Investments	250,000.00	
Cash-Wachovia (new)	3,365,402.06	
Cash-Trust Co NJ Small Cities	0.00	
Cash-Trust Co NJ Sheriff Trs	108,410.07	
CD-Investments	1,623,453.83	
Cash-Wachovia Ded. Mv Fines	1,936,832.69	
Cash-PNC Bank Dedicated Trst	0.00	
Cash-PNC Sheriffs Local Fund	15,432.13	
Cash-PNC Sheriff Treasury	63,412.70	
Cash-PNC Sheriff Justice Fund	1,044,133.69	
Cash-Bank of America Muni Forf.	0.00	
Cash - Valley Natl Bk Mun. Forf.	3,486,237.07	
CD-Investments#1	0.00	
Cash-Valley National-Local	4,449,630.04	
Cash-Valley National-Treasury	517,830.29	
Cash-Valley National Justice	1,134,640.77	
Cash-Wachovia Para Transit	199,205.64	
<b>Total Cash</b>	<b>33,777,205.63</b>	
Accounts Receivable -Cofiscated Local	34,720.70	
Due from/to Current Fund:		
Police Outside Employment		17.70
Open Space Trust	154,841.09	
Register of Deeds Dedicated Trust		118.54
Other Trust Fund	428,838.90	
Dedicated Motor Vehicle Fines		2.06
Municipal Forfeiture Trust		21,132.31
Accounts Receivable -PCSD Off Duty	563,032.50	
Various Trust Deposits		1,049,783.69
Reserve for Dedicated Revenues		19,735,082.52
Commitments Payable - Open Space		7,739,483.47
Reserve for Open Space		6,255,956.53
Open Space - Due to Municipalities		157,062.00
<b>Total Other Trust Fund</b>	<b>34,958,638.82</b>	<b>34,958,638.82</b>

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS  
(ASSESSMENT SECTION MUST BE SEPARATELY STATED)  
AS OF DECEMBER 31, 2014**

Title of Account	Debit	Credit
<b>CONFISCATED TRUST FUND</b>		
Cash-Wachovia Confiscated Trust Fund	617,173.96	
Cash-PCPO Asset Mgt	31,292.40	
Cash-Sheriff's Overtime Reimbursement	0.00	
Cash-PNC Confiscated Trust	658,463.48	
Cash-Prosecutor's Overtime Reimbursement	2,317.00	
CD- Investment #1	1,185,000.00	
Interfund Current Fund		2,317.00
Reserve for Interest on Investments		12,541.44
Reserve for Confiscated Trust Fund		2,479,388.40
<b>Total Confiscated Trust Fund</b>	<b>2,494,246.84</b>	<b>2,494,246.84</b>
<b>SELF INSURANCE FUND</b>		
Cash-TD Banknorth Health Benefit	187,613.12	
Cash-Wachovia Workers Comp	8,145.09	
Cash- Wachovia GAB-Robins Business Solutions		
Cash- Bank of America Bergen Risk	2,690.18	
Cash-Wachovia Prof Liability	9,400.90	
Cash-Bank of America		
Due from/(to) Current Fund	0.00	
Reserve for Workman's Compensation		10,835.27
Reserve for Health Benefits		187,613.12
Reserve for Liability Insurance		9,400.90
<b>Total Self Insurance Fund</b>	<b>207,849.29</b>	<b>207,849.29</b>
<b>COMMUNITY DEVELOPMENT GRANT FUND</b>		
Cash-Wells Fargo-HUD	404,999.85	
Cash-Wachovia-HUD-Public Housing Agency		
Cash-TD Banknorth-HUD	3,550,895.58	
Investments-HUD	1,950,000.00	
Due from/(to) Current Fund		
Reserve for HUD Voucher Program		5,905,895.43
<b>Total Community Development Grant Fund</b>	<b>5,905,895.43</b>	<b>5,905,895.43</b>

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013.....(1) \$  
x \_\_\_\_\_ 25%  
(2) \$

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

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board.

Amount in excess of the amount expended:  $3 - (1 + 2) =$ .....\$ \_\_\_\_\_

The undersigned certifies that the municipality has complied with the regulations governing Municipal Public Defender as required under Public Law 1998, C. 256.

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

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

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

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

**N/A**

## Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	Amount Dec. 31, 2013 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2014
<b><u>Other Trust Fund - Various Deposits:</u></b>				
RES ST-Preak Hosp. Renov. Ward	\$ -	-		\$ -
RES ST - Parks Stable Security	\$ 20,618.65		-	\$ 20,618.65
RES ST - Camp Hope Turrel Fund	\$ 62.71			\$ 62.71
RES ST - Camp Hope Weinhardt	\$ 347.67	-		\$ 347.67
RES ST - Camp Hope Spec. Resrv	\$ 14,325.02	2,006.00	1,888.29	\$ 14,442.73
RES ST - Small Cities Hsng Rehab	\$ 155.73	0.31	156.04	\$ -
RES ST - Friends of P.C.A.D.C.	\$ 35,508.60	1,101.00	675.00	\$ 35,934.60
RES ST - Nutrition Donations	\$ 346,401.35	16,600.44		\$ 363,001.79
RES ST - Deposit Hidden Glen				\$ -
RES ST - Deposit Grass Ratzer				\$ -
RES ST - Deposit Sephil Realty				\$ -
RES ST - Deposit Lynfield Const				\$ -
RES ST - Deposit Alro Builders				\$ -
RES ST - Deposit Rose Manor				\$ -
RES ST - Deposit Parish Drive				\$ -
RES ST - Deposit Margharete				\$ -
RES ST - Deposit Mussarella/Minne				\$ -
RES ST - Other Child Study				\$ -
RES ST - Other Audio Visual	\$ -	44,354.17	44,354.17	\$ -
RES ST - Other Incompetents				\$ -
RES ST - Other Comm Shelter				\$ -
RES ST - Environmental Trust	\$ 224,399.47	52,172.69	80,650.45	\$ 195,921.71
RES ST - Life Insurance				\$ -
RES ST - License Fund				\$ -
RES ST - Security Deposits	\$ 19,200.00		-	\$ 19,200.00
RES ST - Repairs Dey Mansion	\$ 1,366.70			\$ 1,366.70
RES ST - Dey Mansion Artifacts	\$ 3,234.26	-		\$ 3,234.26
RES ST - Nature Center	\$ 132.00	-		\$ 132.00
RES ST - Golf Course Reserve				\$ -
RES ST - Garrett Mtn Trust				\$ -
RES ST - Equipment Purch Parks				\$ -
RES ST - Escrow Traffic Eng.				\$ -
RES ST - Sec Dpst Vending Cont	\$ -	-		\$ -
RES ST - Recycling Revenue Trust	\$ 20,482.59	4,023.69	13,485.41	\$ 11,020.87
RES ST - Clifton Com. SP-97-032				\$ -
RES ST - Security Dep (Rents)				\$ -
RES ST - Perf Bond (Road Dept)	\$ 386,700.00	9,500.00	12,000.00	\$ 384,200.00
RES ST - Site Plan Strauss Auto		-		\$ -
<b>Total Various Deposits</b>	<b>\$ 1,072,934.75</b>	<b>129,758.30</b>	<b>153,209.36</b>	<b>1,049,483.69</b>

**Schedule of Trust Fund Deposits and Reserves**

	<u>Purpose</u>	<u>Amount</u> Dec. 31, 2013 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> as at Dec. 31, 2014
<b><u>Other Trust Fund - Dedicated Revenues:</u></b>					
1.	RES DT- Homelessness Trust Fund	\$ 348,063.39	102,975.00	120,475.83	\$ 330,562.56
2.	RES DT-Off Duty Emp. PCSD Offic	\$ 219,804.25	1,600,853.00	1,535,448.75	\$ 285,208.50
3.	RES DT-Off Duty Emp. PCPO Offic	\$ 67,929.75	8,400.00	8,400.00	\$ 67,929.75
4.	RES DT-Off Duty Emp. Vehicle Fee	\$ 202,445.00	172,015.00	199,942.76	\$ 174,517.24
5.	RES DT-Off Duty Emp. Admin. Fee	\$ 47,408.18	152,013.90	131,420.68	\$ 68,001.40
6.	Reserve DT-Register of Deeds	\$ 1,429,674.28	118,333.67	76,407.40	\$ 1,471,600.55
7.	RES CF-Pros Trust Auto Theft	\$ 32,400.71	825.86		\$ 33,226.57
8.	RES CF-Pros Environ. Trust	\$ 31,575.29			\$ 31,575.29
9.	RES CF - PCSD Envirnmntl Trust	\$ 16,462.22			\$ 16,462.22
10.	RES DT - Weights & Measures	\$ 1,446,869.10	148,956.00	195,200.76	\$ 1,400,624.34
11.	RES DT - Tax Appeals	\$ 992,991.76	281,905.00	140,409.14	\$ 1,134,487.62
12.	RES DT - County Clerk	\$ 364,594.40	39,395.00	6,000.00	\$ 397,989.40
13.	RES DT - Sheriff	\$ 96,543.76	38,504.38	26,315.04	\$ 108,733.10
14.	RES DT - Surrogate	\$ 50,768.51	26,429.00	7,022.37	\$ 70,175.14
15.	RES DT - Forensic Labs	\$ 115,856.37	40,738.63		\$ 156,595.00
16.	RES DT - PASP Human Services	\$ 9,465.92		627.62	\$ 8,838.30
17.	RES DT - Parks Lambert Castle	\$ 685.00		25.00	\$ 660.00
18.	RES DT - P.C. Corr. Enh. Dist.	\$ 519,813.80	44,044.00	20,000.00	\$ 543,857.80
19.	RES DT - PC Pat-Ham Tpk Tr Imp	\$ 236,700.00			\$ 236,700.00
20.	RES DT - 502 Pat-Ham Tpk Sidewal	\$ 20,000.00			\$ 20,000.00
21.	RES DT - County Retirement Plan	\$ -	408,343.75	91,647.36	\$ 316,696.39
22.	Dedicated Trust - MV Fines	\$ 2,759,047.77	2,925,282.86	3,747,500.00	\$ 1,936,830.63
23.	Lcl Share - Sheriff Conf. Fund	\$ 99,229.62	184,988.58	256,098.45	\$ 28,119.75
24.	Fed Share - Sheriff Treasury	\$ 63,400.54	12.16		\$ 63,412.70
25.	Fed Share - Sheriff Justice	\$ 866,553.20	334,261.55	155,755.01	\$ 1,045,059.74
26.	Lcl Share - Bloomingdale Police	\$ 6,799.74	5,533.38	0.02	\$ 12,333.10
27.	Lcl Share - Clifton Police	\$ 170,954.28	130,821.00	12,504.80	\$ 289,270.48
28.	Fed Share - Clifton Police	\$ 131,866.91	21,397.37	-	\$ 153,264.28
29.	Lcl Share - Haledon Police	\$ 40,114.70	4,609.76	12,231.87	\$ 32,492.59
30.	Fed Share - Haledon Police	\$ 2,861.30	9.85	402.60	\$ 2,468.55
31.	Lcl Share - Hawthorne Police	\$ 4,661.80	2,658.44		\$ 7,320.24
32.	Fed Share - Hawthorne Police	\$ 3,917.71	12.62		\$ 3,930.33
33.	Lcl Share - Little Falls	\$ 19,566.32	22,475.75	17,787.00	\$ 24,255.07
34.	Fed. Share - Little Falls	\$ 911.73	-	-	\$ 911.73
35.	Lcl Share - North Haledon	\$ 27,586.14	6,782.68	-	\$ 34,368.82
36.	Lcl Share - Passaic	\$ 887,070.16	196,226.88	156,286.23	\$ 927,010.81
37.	Fed Share - Passaic	\$ 20,817.69	51.65	9,297.00	\$ 11,572.34
38.	Lcl Share - Paterson Police	\$ 245,686.20	330,100.98	33,450.00	\$ 542,337.18
39.	Fed Share - Paterson Police	\$ 889,163.31	385,625.25	64,783.40	\$ 1,210,005.16
40.	Lcl Share - Pompton Lks Police	\$ 9,277.23	461.69		\$ 9,738.92
41.	Lcl Share - Prospect Pk Police	\$ 296.86	12,143.46		\$ 12,440.32
42.	Lcl Share - Ringwood Police	\$ 20,125.81	14,129.70	2,906.06	\$ 31,349.45
43.	Fed Share - Ringwood Police	\$ 437.19	1.09	-	\$ 438.28
44.	Lcl Share - Totowa Police	\$ 15,339.09	18,221.05		\$ 33,560.14
45.	Lcl Share - Wanaque Police	\$ 34,311.98	14,884.89	18,994.72	\$ 30,202.15

**Schedule of Trust Fund Deposits and Reserves**

	<u>Purpose</u>	Amount Dec. 31, 2013 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2014
	<b><u>Other Trust Fund - Dedicated Revenues (Cont):</u></b>				
1.	Lcl Share - Wayne Police	\$ 45,575.84	14,260.69	9,774.00	\$ 50,062.53
2.	Fed Share - Wayne Police	\$ 7,756.15	36.44	-	\$ 7,792.59
3.	Lcl Share - W. Milford Police	\$ 6,887.94	12,677.32	-	\$ 19,565.26
4.	Lcl Share - W. Paterson Police	\$ 12,684.66	22,490.27	8,250.48	\$ 26,924.45
5.	Fed Share - W. Paterson Police	\$ 12,068.93	32.21	6,996.18	\$ 5,104.96
	Lcl Share - WM Paterson Campus	\$ 5,913.80	1,536.27	-	\$ 7,450.07
6.	Fed Share - WM Paterson Campus	\$ 41.87	0.12	-	\$ 41.99
7.	Reserve - Confiscated Pros Local	\$ 3,957,025.39	638,803.37	146,199.49	\$ 4,449,629.27
8.	Res - Prosecutor Treasury Fund	\$ 895,849.01	135,281.28	531,959.10	\$ 499,171.19
10.	Prosecutor Federal Justice Fnd.	\$ 1,169,853.77	145,033.68	161,586.81	\$ 1,153,300.64
11.	Dedicated Trust - Para Transit	\$ 167,787.10	37,374.80	5,956.26	\$ 199,205.64
12.	<b>Total Dedicated Revenues</b>	<b>\$ 18,851,493.43</b>	<b>\$ 8,801,951.28</b>	<b>\$ 7,918,062.19</b>	<b>\$ 19,735,382.52</b>
13.					
14.	<b><u>Other Trust Fund - Open Space:</u></b>				
15.	RES DT-PC Open Spaces Tax Fund	\$ 9,694,439.20	5,921,894.45	9,360,377.12	\$ 6,255,956.53
16.	<b>TOTAL OTHER TRUST RESERVES</b>	<b>\$ 29,618,867.38</b>	<b>\$ 14,853,604.03</b>	<b>\$ 17,431,648.67</b>	<b>\$ 27,040,822.74</b>
17.					
18.	<b><u>Reserve for Confiscated Trust Funds:</u></b>				
19.	RES CF-Narcotics	\$ 1,722,072.28	633,509.13	1,491,703.19	\$ 863,878.22
20.	RES CF-Gambling	\$ 261,232.04	6,133.00	42,499.00	\$ 224,866.04
21.	RES CF-Prostitution	\$ 159,479.89	9,487.69	4,564.00	\$ 164,403.58
22.	RES CF-Theft/Robbery	\$ 140,929.92		13,101.00	\$ 127,828.92
23.	RES CF-Other Crimes	\$ 473,845.74	698,551.53	134,532.00	\$ 1,037,865.27
24.	RES CF-Lottery	\$ 18,122.29		-	\$ 18,122.29
25.	RES CF-Gambling/Narcotics	\$ 3,454.00			\$ 3,454.00
26.	RES CF-Bribery	\$ 16,000.00	-	-	\$ 16,000.00
27.	RES CF-Adjud. To. Distribute	\$ 22,970.08	1,568,843.49	1,568,843.49	\$ 22,970.08
28.	<b>Total Reserve for Confiscated Trust Funds</b>	<b>\$ 2,818,106.24</b>	<b>\$ 2,916,524.84</b>	<b>\$ 3,255,242.68</b>	<b>\$ 2,479,388.40</b>
29.					
30.	<b><u>Reserve for Self Insurance Trust Funds:</u></b>				
31.	Reserve DT - Health Insurance	\$ 187,466.68	146.44	-	\$ 187,613.12
32.	RES DT-Worker's Comp.	\$ 7,741.64	3,281,738.67	3,278,645.04	\$ 10,835.27
33.	RES ST-Liability Insurance	\$ 11,597.04	8,001,703.36	8,003,899.50	\$ 9,400.90
34.	<b>TOTAL SELF INSURANCE TRUST FUNDS</b>	<b>\$ 206,805.36</b>	<b>\$ 11,283,588.47</b>	<b>\$ 11,282,544.54</b>	<b>\$ 207,849.29</b>
37.					
38.	<b><u>Reserve for Community Development Grant Fund:</u></b>				
39.	Reserve for HUD Voucher Program	\$ 6,350,403.32	18,962,149.35	19,406,657.24	\$ 5,905,895.43
40.		\$ -			\$ -
41.	<b>TOTAL COMMUNITY DEVELOPMENT TRUST</b>	<b>\$ 6,350,403.32</b>	<b>18,962,149.35</b>	<b>19,406,657.24</b>	<b>\$ 5,905,895.43</b>
42.					
43.	<b>Totals:</b>	<b>\$ 38,994,182.30</b>	<b>48,015,866.69</b>	<b>51,376,093.13</b>	<b>35,633,955.86</b>



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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Jan. 1 2014	RECEIPTS				Transfers	Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget	Interest	Interfund			
Assessment Serial Bond Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
<b>NOT APPLICABLE</b>								
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Overpayments								
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"*	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX

\*Show as red figure

**POST CLOSING  
GENERAL CAPITAL FUND  
AS OF DECEMBER 31, 2014**

Title of Account	Debit	Credit
Estimated Proceeds Bonds and Notes Authorized	93,644,867.00	*****
Bonds and Notes Authorized But Not Issued	*****	93,644,867.00
Cash	31,742,905.57	
Cash - NJ ARM	10,670,992.37	
State Aid -		
Hazel Street Scoping	122,949.16	
Market St. Bridge PC #3	441,134.13	
P&H Tpke PC# 42, 43, 44	260,705.28	
Two Bridges Road	94,279.63	
Hurricane Floyd - Cedar Grove Road Wall	444,000.00	
Goffle Bridge Stabilization	221,729.21	
05-11 State DOT	220,565.55	
05-11 STP Grant	5,000.00	
05-13 Educational Facilities Grant	37,529.99	
06-06 Bridge Replacement and/or Repairs	531,791.92	
06-07 2006 Various Road Improvments	224,500.00	
07-04 Safety LU - Repl of Hillary St Bridge	317,877.46	
07-09 NJDEP Trust	109,777.44	
08-03 Bridge Replacement	327,494.06	
08-03 Road Improvements	25,800.50	
08-03 Traffic Safety	302,613.00	
08-03 Intersection Improvements	900,000.00	
09-05 DOT 2009 County Aid	4,713,944.87	
10-03 NJ Historical Trust	1,239,475.00	
10-08 DOT Pennignton Ave	150,000.00	
10-08 DOT Warburton/Goffle Brook	72,545.75	
10-08 State Co. Aid Moorestown/Clinton	200,000.00	
10-08 DOT Squirrelwood Rd	470,002.17	
10-08 DOT Black Oak/Jackson Ave Signal Repla	300,223.47	
10-08 DOT McBride/Hillery Street Imp.	236,497.83	
10-08 DOT Fairlawn Ave Bridge	569,828.52	
10-08 State Co. Aid Two Bridges Rd/West Belt	1,686,900.00	
10-08 DOT West Brook Rd./Wanaque Res	300,000.00	
10-08 8th Street Bridge Rehab	625,772.40	



**POST CLOSING  
GENERAL CAPITAL FUND  
AS OF DECEMBER 31, 2014**

Title of Account	Debit	Credit
<b>Capital Improvement Fund</b>		16,596.30
<b>Serial Bond Payable</b>		254,396,000.00
<b>Bond Anticipation Notes Payable</b>		64,488,000.00
<b>Loans Payable</b>		322,113.34
<b>Capital Leases Payable</b>		82,745,000.00
<b>Reserve for Contract Litigation</b>		160,258.00
<b>Reserve For Administration Building Settlement</b>		9,785.64
<b>Reserve For Interest - Fire Academy</b>		1,101,710.33
<b>Reserve For Interest on DOT (NJ/ARM)</b>		12,786.24
<b>Reserve for Payment of Debt</b>		13,092,797.37
<b>Reserve for Grants Receivable</b>		29,247,196.00
<b>Salt Shed - West Milford</b>		296,618.81
<b>Improvement Authorizations</b>		
<b>Funded</b>		39,201,471.66
<b>Unfunded</b>		79,996,592.54
<b>Commitments Payable</b>		42,507,297.46
<b>Fund Balance</b>		4,027,727.84
	<b>705,268,962.79</b>	<b>705,268,962.79</b>





# CASH RECONCILIATION DECEMBER 31 2014

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

<b>OTHER TRUST FUND</b>	
<b>Homelessness Trust (12)</b>	
Checking Accounts:	
Wells Fargo#2000045840223	330,562.56
<b>Off-Duty Police Trust (13)</b>	
Checking Accounts:	
PNC Bank # 8019342322	17.70
PNC Bank # 8019342314	32,624.39
<b>Open Space Trust Fund (16)</b>	
Checking Account:	
Wells Fargo #2000031091662	6,985,206.07
Lakeland Bank #622407554	7,012,454.84
<b>Register of Deeds Trust (17)</b>	
Checking Account:	
Bank of America #0040-4001-0532	1,221,719.09
Certificates of Deposit:	
Valley National Bank #7444135266	250,000.00
<b>Other Trust Accounts (20)</b>	
Checking Accounts:	
Wells Fargo #2000004566917	3,460,049.42
Valley National Bank #41746589	108,410.07
Certificates of Deposit:	
Valley National Bank #7444135223	1,550,000.00
Wells Fargo #287241232672254	4,400.00
Wells Fargo #287241232674250	23,167.00
Wells Fargo #287242052673252	20,160.00
Valley National #1100398	25,726.83
<b>Motor Vehicle Fines-Trust (21)</b>	
Checking Accounts:	
Wells Fargo #2000004566988	1,936,832.69

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 DECEMBER 31 2014

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

<b>OTHER TRUST FUND</b>		
<b>Municipal Forfeiture Trust (22)</b>		
Checking Account:		
<b>Sheriff's Conf. Trust - Local</b>	PNC Bank #8009779918	15,432.13
<b>Sheriff's Fed. Treasury Trust</b>	PNC Bank #8009765495	63,412.70
<b>Sheriff's Fed. Justice Trust</b>	PNC Bank #8013588962	1,044,133.69
	Valley National Bank #0001205366	99,898.36
	Valley National Bank #0058011200	11,606.07
	Valley National Bank #0058011218	243,113.56
	Valley National Bank #0058011226	39,444.21
	Valley National Bank #0058011234	13,712.05
	Valley National Bank #0058011242	25,857.83
	Valley National Bank #0058011250	33,335.21
	Valley National Bank #0058011269	734,034.34
	Valley National Bank #0058011293	493,510.41
	Valley National Bank #0058011307	9,730.81
	Valley National Bank #0058011315	14,454.92
	Valley National Bank #0058011323	33,288.94
	Valley National Bank #0058011331	33,541.74
	Valley National Bank #0058011340	23,403.38
	Valley National Bank #0058011358	50,935.79
	Valley National Bank #0058011366	19,547.75
	Valley National Bank #0058011374	18,626.23
	Valley National Bank #0058011382	7,411.80
	Valley National Bank #0058011390	152,201.94
	Valley National Bank #0058011412	14,751.19
	Valley National Bank #0058011420	1,388,967.51
	Valley National Bank #0058011439	14,397.42
	Valley National Bank #0058011447	48.58
	Valley National Bank #0058011463	3,623.55
	Valley National Bank #0058011471	4,985.63
	Valley National Bank #0058011480	438.28
	Valley National Bank #0058011498	7,125.97
<b>Prosecutor's Forfeiture Trust (23)</b>		
Checking Accounts:		
	Valley National Bank #790789805	4,449,630.04
<b>Prosecutor's Fed. Treas. Tru:</b>	Valley National Bank #790629805	518,751.98
<b>Prosecutor's Federal Trust</b>	Valley National Bank #40798038	1,134,640.77
<b>Para-Transit Trust (24)</b>		
Checking Account:		
	Wells Fargo #2000004566933	199,205.64
<b>Total Trust Other</b>		<b>33,878,531.08</b>

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 DECEMBER 31 2014

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

<b>SELF-INSURANCE TRUST</b>	
<b>Health Benefits Trust (14)</b>	
Checking Account:	
TD Banknorth #5506851181	187,613.12
<b>Worker's Compensation Trust (18)</b>	
Checking Accounts:	
Wells Fargo #2000004566946	8,145.09
Bank of America #0194004228	282,629.88
<b>Professional Liability Trust (19)</b>	
Checking Account:	
Wells Fargo #2000004566962	9,400.90
<b>TOTAL SELF-INSURANCE TRUST</b>	<b>487,788.99</b>
<b>CONFISCATED TRUST FUND (15)</b>	
Checking Accounts:	
PNC Bank #8013589041	658,463.48
Wells Fargo #2000004567149	693,190.96
Wells Fargo #20000011652270	31,292.40
Wells Fargo #20000011652461	
Wells Fargo #20000011652487	2,317.00
Certificates of Deposit:	
Valley National # 7444135169	835,000.00
Valley National # 7444135290	350,000.00
<b>TOTAL CONFISCATED TRUST</b>	<b>2,570,263.84</b>

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, 2014	2014 Budget Revenue Realized	Revenues By 40A:4-87	Unappropriated Reserves Realized	Received	Cancelled	Balance Dec. 31, 2014
Paris Grant - Records Management	0						-
Special General Election	1,652,320				1,294,840		357,480
USF 2013	55,070				55,070		-
USF 2014	150,575				150,575		-
USF 2015			308,864				308,864
LIHEAP Assistance 2013	28,711				28,711		-
LIHEAP Assistance 2014		207,937			207,937		-
Camp Hope Kids Corner 2010	0						-
Heating Improvement (HIP)2013			726,004				726,004
Weatherization DHS/HEA 992389	130,619					130,619	-
Weatherization DOE 2013			349,070		62,691		286,379
Gero-Psych Program	67,250				67,250		-
Preakness Gero-Psych Program	84,552				84,552		-
Preakness Gero-Psych Program			338,210		169,105		169,105
Workfirst-ABAED 1997	89,402						89,402
Alcohol/Drug Abuse Grant FY12	1,498					1,498	-
Alcohol/Drug Abuse Grant FY13	256,656				252,138	4,518	-
Alcohol/Drug Abuse Grant FY14		711,999			208,454		503,545
Municipal Alliance 2010	79,000					79,000	-
Municipal Alliance 2011	62,880					62,880	-

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Revenues By 40A:4-87	Unappropriated Reserves Realized	Received	Cancelled	Balance Dec. 31, 2014
Municipal Alliance 2012	220,284				171,448	48,837	-
Municipal Alliance 2013	455,576	268,916			202,836		521,656
Drug Enforcement Demand Reduction		512,024					512,024
Workforce Learning Link Program	128,932				118,362	946	9,624
Workforce Learning Link (WLL)			196,000		31,327		164,673
Workforce Investment (PIC) 2012/2013	795,577				603,912		191,665
Workforce Investment (PIC) 2013/2014	1,701,838				1,595,097		106,741
Workforce Investment Allocation Wia Youth		1,914,231			36,969		1,877,262
WorkFirst New Jersey 2012/2013	1,052,561				190,739	754	861,068
WorkFirst NJ Grant	5,341,473				4,036,789	776,266	528,418
WorkFirst Tanf			3,905,050		712,862		3,192,188
WorkFirst GA/SNAP			1,957,554		337,977		1,619,577
Department of Labor - WIA Adult	328,302				223,617		104,685
WIA ADULT	1,634,185				1,054,929		579,256
WIA ADULT FY 2014/2015		1,831,954					1,831,954
Department of Labor - WIA Dislocated Worker	748,529				708,588		39,941
Department of Labor - WIA Dislocated Worker	1,638,043				1,190,230		447,813
DepT. of Labor - WIA Dislocated Worker FY 14/15		1,817,952			1,382		1,816,570
Disability Employment Initiative	40,000					40,000	-
Workforce Investment (PIC) 2010/2011	140,781						140,781

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Revenues By 40A:4-87	Unappropriated Reserves Realized	Received	Cancelled	Balance Dec. 31, 2014
Workforce Investment (PIC) 2011/2012	2,875,287				16,265		2,859,022
SmartSteps	14,500	1,550				16,050	-
Worforce Investment SmartSTEPS			9,630		7,223		2,407
PIC - NEG	251,348				(16,265)	267,613	-
Strengthening Communities Fund ARRA	51,339					51,339	-
2014 L.E.O.T.E.F.		9,582	34,213		43,795		-
PHLP LINCS Agencies 2013	6,121					6,121	-
PHLP LINCS Agencies 2014	559,224	25,000			551,799		32,425
PHLP LINCS Agencies 2015			514,592		97,444		417,148
CEHA 2013	161,700				128,750	32,950	-
CEHA 2014			153,000		143,000		10,000
Right to Know Program 2013	11,410				11,410		-
Right to Know Program 2014			15,213		3,803		11,410
Sandy Grant (L.I.N.C.S. AGENCIES) 2015			25,000				25,000
CEHA Calendar			74,630				74,630
Recyclean Enhancement Act.		336,600			336,600		-
Radon Awareness Program (RAP) 2013	3					3	(0)
Radon Awareness Program (RAP) 2014	1,000						1,000
Radon Awareness Program (RAP) 2015			1,000				1,000
Passaic County Film Festival	2,000				2,000		-

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Revenues By 40A:4-87	Unappropriated Reserves Realized	Received	Cancelled	Balance Dec. 31, 2014
Passaic County Film Festival			2,000				2,000
2012 Disaster Relief	280,000						280,000
Business Retention and Expansion Program	125,000				41,122	83,878	-
CDBG-DR PROGRAM	11,759,681				1,176,070		10,583,611
Passaic County Youth Program		50,000			50,000		-
Aging Area Nutrition FY13	80,325				(29,000)		109,325
Aging Area Nutrition FY14		4,551,462	1,202,462		3,759,065		1,994,859
Aging Administration	2,381					2,381	-
Casino Revenue	38,386						38,386
Casino Revenue	2,550						2,550
Casino Revenue	699,923				699,721		202
Casino Revenue		1,950,424			1,582,462		367,962
Farmers Market Nutrition Program			1,000		1,000		-
MEALS ON WHEELS PET FOOD		2,500			2,500		-
2012 State Health Ins. Prog. (SHIP)			29,000		25,381		3,619
2013 State Health Ins. Prog. (SHIP)			29,000		29,000		-
2014 State Health Ins. Prog. (SHIP)			22,000				22,000
State Community Partnership (JJC)	38,638					38,638	-
State Community Partnership	42,302					42,302	-
State Community Partnership	98,121				9,800	88,321	-

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Revenues By 40A:4-87	Unappropriated Reserves Realized	Received	Cancelled	Balance Dec. 31, 2014
State Community Partnership (JJC)	514,393				514,393		-
State Community Partnership (JJC)	487,746				235,170		252,576
State/ Community Partnership	95,777					95,777	-
Homeless 2013	307,283				306,283		1,000
Social Services for the Homeless		535,993			531,394		4,599
Social Services for the Homeless			1,045,019				1,045,019
Human Services 10BERN	101,718					101,718	-
Human Services 11Bern	959					959	-
Human Services 12Bern	3,465					3,465	-
Human Services 13Bern	162,791				159,842		2,949
Rapid Rehousing Clifton S-09	20,529						20,529
Rapid Rehousing Paterson S-09	9						9
Div of Child Behavioral Health Services		158,456			158,456		-
Special Initiative & Trans	882					882	-
Transportation & TIP	12,292						12,292
Transportation & TIP	404,914				355,957		48,957
Transportation & TIP			404,914				404,914
Hud-St. Joseph NJ36310	7,216				1,324		5,892
Eva's Village Apartments	34,195						34,195
New Passaic County Housing First Leasing	16,559				(3,217)		19,776



**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Revenues By 40A:4-87	Unappropriated Reserves Realized	Received	Cancelled	Balance Dec. 31, 2014
PC Housing First	41,898				(148,660)		190,558
PC Housing First NJ-513	1,037,478				137,392		900,086
PC Housing First	731,784						731,784
HUD Eva's Project NJ36308	308,345						308,345
PC Housing First Collaborative II	1,072,566				179,502		893,064
PC Housing First Collaborative III	337,939						337,939
New Passaic County Housing First	235,260						235,260
HUD St. Paul's	121,166				3,217		117,949
HUD St. Joseph	186,660						186,660
State Incentive Program (SIP) 2010	240,126						240,126
Paterson Park Apartments	649,253				56,907		592,346
C.S.B.G 2013	267,680				267,680		-
C.S.B.G Non-Discretionary 2013	97,313		197,468				294,781
JABG 2010	12,593				12,593		-
JABG 2011	56,992				56,992		-
JABG 12-16	34,814				19,884		14,930
JABG 13-16	26,639						26,639
JABG 9-16	13,209				5,727		7,482
Innovations Funding		120,000					120,000
Innovations Funding	60,000				60,000		-

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Revenues By 40A:4-87	Unappropriated Reserves Realized	Received	Cancelled	Balance Dec. 31, 2014
Birch Street Apartments	238,479				0		238,479
Personal Assist Serv Program	0					0	(0)
Human Services 14BERN PASP		42,000			38,500		3,500
Family Court Services	89,046					89,046	-
Family Court Services	31,277					31,277	-
Family Court Services	26,234				16,503	9,731	-
Family Court Services	239,202				225,295		13,907
Family Court Services	278,149				18,144		260,005
21st Century Learning	49,814					49,814	-
21ST Century CLC PROGRAM	121,451				51,415	70,036	-
22nd Century CLC PROGRAM	500,000				472,855		27,145
JARC 2011	14,330				14,330		0
JARC 2012/2013	116,188	210,000			80,488		245,700
TDAM			468,000				468,000
Plan Conformance	70,000						70,000
Haledon Avenue Green Streets			330,572				330,572
USF 2012	0						-
Passaic County Morris Canal Greenway Project			532,566				532,566
Weatherization LIHEAP 2010	72,220						72,220
Weatherization LIHEAP 2011	267,025						267,025

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Revenues By 40A:4-87	Unappropriated Reserves Realized	Received	Cancelled	Balance Dec. 31, 2014
Weatherization LIHEAP 2013	769,270		356,166		622,370		503,067
Weatherization DOE 2010	115,958				115,958		-
Weatherization DOE 2011	147,315				147,315	0	(0)
Weatherization HIP 2011	624,805						624,805
Weatherization HIP 2010	359,114				359,114		-
LIHEAP Assistance 2011	57,192				57,192		-
LIHEAP Assistance 2012	87,944				87,944		-
Great Falls Circulation Study			300,000		60,000		240,000
Subregional Transportation	1,237					1,237	(0)
Subregional Transportation 2011	12,336					12,336	-
Subregional Transportation Planing	2,802					2,802	(0)
Subregional Transportation Planing	2,082				(3,252)		5,334
Subregional Transportation Planing			123,019		24,604		98,415
Subregional Internship Support Program	1,142					1,142	-
History and Tourism Plan	1,165					1,165	(0)
CDBG	49,846						49,846
CDBG	59,810				59,076		735
CDBG	338,530				318,615		19,915
CDBG	892,820				364,782		528,038
CDBG			866,001		2,532		863,469

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Revenues By 40A:4-87	Unappropriated Reserves Realized	Received	Cancelled	Balance Dec. 31, 2014
Community Development Block Grant (CDBG)	76,263				24,305		51,958
Community Development Block Grant (CDBG)	97,184				68,705		28,479
Community Development Block Grant Recovery(CDBG)	3,171				3,171		-
Local Government Capacity Grant			27,681				27,681
EMMA 2012	0						-
Hazard Mitigation			187,500				187,500
UASI - Fire Decontamination Task Force	7,000						7,000
UASI 2010	900					900	(0)
UASI PROJECTS	945,854				945,620	234	(0)
UASI	393,629				375,547		18,082
UASI		1,331,292			854,320		476,972
UASI Local Share			886,396				886,396
Justice Information Sharing 2011	270,084				269,142		942
VICTIM WITNESS ADVOCACY FUND SUPPLEMENT		30,919			30,919		-
SANE Project	128					128	-
SANE/SART	24,439				13,287	11,152	-
SANE/SART			84,608		65,086		19,522
Justice Assistance Program			29,376		29,376		-
VOCA 2012	27,218				27,218		-
VOCA 2013			224,305				224,305

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Revenues By 40A:4-87	Unappropriated Reserves Realized	Received	Cancelled	Balance Dec. 31, 2014
COPS 2009	200,000				199,879	121	(0)
COPS	266,561				266,388	173	(0)
Insurance Fraud	30,889				30,889		-
Insurance Fraud			250,000		194,395		55,605
BODY ARMOR PCPO		9,747			9,747		-
BODY ARMOR PCPO			7,332		7,332		-
N.C.A. Program Support	9,000				7,657	1,343	-
N.C.A. Program Support			9,000				9,000
Violence Against Women Act - DV Advocate	29,096				29,096		-
Violence Against Women Act - DV Advocate			38,931		38,931		-
Emerg Operations Center 2010	250,000				249,923	77	(0)
Multi-Jurisdictional Narcotics Task	135,015				135,015		-
Multi-Jurisdictional Narcotics Task			184,139		29,334		154,805
Homeland Security Grant FY10	726					726	-
Homeland Security Grant FY11	479,211				479,165	47	-
Homeland Security Grant FY12	193,534				193,534		-
Homeland Security Grant FY13		292,702			41,186		251,516
Homeland Security Grant FY14			379,461				379,461
Body Armor P.C.S.D. 2013		61,921			61,921		-
Body Armor P.C.S.D. 2014			45,038		45,038		-

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance Jan. 1, 2014	2014 Budget Revenue Realized	Revenues By 40A:4-87	Unappropriated Reserves Realized	Received	Cancelled	Balance Dec. 31, 2014
Click it or Ticket 2014		4,000			4,000		-
Drive Sober Or Get Pulled Over	4,400				4,400		-
Drive Sober Or Get Pulled Over			5,000		4,800		200
Hazardous Materials Prep & Planning	0						-
Hazardous Materials Prep & Planning			5,140				5,140
COPS Technology Grant	0						-
Apartments	65,855				6,774		59,081
EVA'S VILLAGE HOMELESS HOUSING		120,953					120,953
SCATTERED SITES HOMELESS PROGRAM		47,110					47,110
ST.JOES CDC		47,110					47,110
Hud-St. Pauls			47,736				47,736
NJ-511-PC Housing First	1,105,116				94,468		1,010,648
PC Housing First Bonus	221,424						221,424
HOUSING FIRST PILOT PROJECT		327,953					327,953
							-
							-
							-
							-
<b>Totals</b>	<b>52,161,778</b>	<b>17,532,287</b>	<b>16,928,859</b>	<b>-</b>	<b>33,356,517</b>	<b>2,261,202</b>	<b>51,005,205</b>

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
Special General Election	247,870				(107,748)			355,618
USF 2013	24,134				24,134			0
USF 2014	48,149				48,149			0
USF 2015			308,864		146,577			162,287
LIHEAP Assistance 2013	1,000				1,000			
LIHEAP Assistance 2014		207,937			207,937			
HEATING IMPROVEMENT (HIP)2013			726,004		647,912			78,092
WEATHERIZATION DOE 2013			349,070		62,691			286,379
Preakness Gero-Psych Program	161,181					161,181		
Preakness Gero-Psych Program	161,181					161,181		
Preakness Gero-Psych Program	17,261							17,261
Preakness Gero-Psych Program			338,210		323,539			14,671
Second Chance Act. (ReEntry Program)	4,011					4,011		0
Alcohol/Drug Abuse Grant Fy12'	1,498					1,498		

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget Appropriations						
		Budget	Appropriation By 40A:4-87					
Alcohol/Drug Abuse Grant fy13	13,845				9,338	4,507		(0)
Alcohol/Drug Abuse Grant fy14		711,999			708,793			3,206
Municipal Alliance 2010	78,740					78,740		0
Municipal Alliance 2011	62,152				222	61,930		(0)
Municipal Alliance 2012	48,009				(1,667)	49,676		0
Municipal Alliance 2013	18,270	268,916			231,373			55,813
Municipal Alliance 2014		512,024			448,371			63,653
Workforce Learnin Link Program	68,454				68,454			0
Workforce Learnin Link Program	127,438				112,637	946		13,855
Workforce Learnin Link Program			196,000		46,395			149,605
Workforce Invest Allocation	318,786				75,941			242,845
Dept. of Labor WIA Youth 13/14	1,798,551				1,630,238			168,313
WORKFORCE INVESTMENT ALLOC.-WIA YOUTH		1,914,231			47,030			1,867,201
Workfirst New Jersey	1,881,972				352,160	754		1,529,058



## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
WorkFirst NJ Grant	5,495,856				3,832,612	776,266		886,978
TANF-			3,905,050		1,104,758			2,800,292
GA/SNAP			1,957,554		476,613			1,480,941
Dept of Labor - WIA Adult	1,492,493				705,675			786,818
WIA Adult	1,631,942				1,212,085			419,857
WIA ADULT		1,831,954			3,233			1,828,721
Dept of Labor - WIA Dislocated	1,252,512				722,168			530,344
Wia Dislocated Worker	1,671,725				1,400,969			270,756
Wia Dislocated Worker		1,817,952			17,907			1,800,045
Disability Employment Initiative	182,071					40,000		142,071
Workforce Invest 2010/11	196,268							196,268
Workforce Invest (PIC) 2010/12	123,786				(1,362,286)			1,486,072
Hurricane Irene Disaster Nat Emg Grnt	42,216					42,216		0
SmartSteps	14,500	1,550				16,050		

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
SmartSteps			9,630		7,223			2,407
Strengthening Communities Fund ARRA	81,456					81,456		0
L.E.O.T.E.F 2010	57,487							57,487
L.E.O.T.E.F 2012	58,170							58,170
L.E.O.T.E.F 2013	14,133							14,133
L.E.O.T.E.F 2014		9,582	34,213					43,795
L.E.O.T.E.F 2006	3,399				3,399			0
L.E.O.T.E.F 2007	61,915				12,587			49,328
L.E.O.T.E.F 2008	48,990							48,990
L.E.O.T.E.F	9,943							9,943
Bioterrorism Prep.	65,980				(269)	66,249		0
PHLP LINCS 2012	27,962					27,962		0
PHLP LINCS Agencies	9,072				1,774	7,299		(0)
PHLP LINCS Agencies	196,826	25,000			188,963			32,863

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget Appropriations						
		Budget	Appropriation By 40A:4-87					
PHLP LINCS AGENCIES			514,592		291,972			222,620
CEHA GRANT			153,000		146,375			6,625
MRC Cap Bldg Non-Competitive	2,570							2,570
Right to Know	15,213				15,213			
Right to Know 2015			15,213		15,213			
SANDY GRANT (LINCS AGENCIES)			25,000					25,000
MRC Competitive Award	7,000				2,518			4,482
CEHA GRANT AWARD CALENDAR			74,630		74,630			
Clean Communities 2011	4,242					4,242		0
Clean Communities 2012	210				210			(0)
Clean Communities Entitlement	23,367				21,885			1,482
REA Bonus Grant	206,731				6,902			199,829
Recycling Enhancement Act	26,386				26,121	265		(0)
Recycling Enhancement Act		336,600			265,367			71,233

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
Radon Awareness Program 2013	3					3		(0)
Radon Awareness Program 2014	1							1
Radon Awareness Program 2015			1,000		1,000			0
Passaic County Film Festival	2,000				2,000			
Passaic County Film Festival			2,000					2,000
Disaster Relief 2012	280,000				279,875			125
Business Rentention and Expansion Progra	83,878					83,878		0
CDBG-DR PROGRAM	366,000				83,568			282,432
PC YOUTH GOLF PROGRAM		50,000			15,595			34,405
Aging Nutrition FY 2011	721,289					721,289		
Aging Area Nutrition FY12	1,015,075					1,015,075		0
Aging Area Nutrition FY13	1,003,602				1,003,602			0
Aging Area Nutrition FY14		1,277,882	698,486	1,500,000	3,236,068			240,300
Aging Nutrition	427,751				427,751			

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
Aging Area Plan Nutrition	10,534					10,534		0
Aging Area Plan FY13	771,735				713,735			58,000
Aging Area Plan FY14		1,373,580	503,976	400,000	1,596,961			680,595
Aging Administration	41,472							41,472
Casino Revenue 2012	259,940							259,940
Casino Revenue 2013	600,668				295,065			305,603
Casino Revenue 2014		873,111		1,077,313	1,950,165			259
SENIOR FARMERS MARKET			1,000		1,000			
MEALS ON WHEELS PET FOOD GRANT		2,500			2,500			0
2012 STATE HEALTH INS. PROG. (SHIP)			29,000					29,000
2013 STATE HEALTH INS. PROG. (SHIP)			29,000					29,000
2014 STATE HEALTH INS. PROG. (SHIP)			22,000					22,000
JJC Partnership 2010	70,931				(331)	71,262		0
JJC State Community Partnership 2011	35					35		(0)

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget Appropriations						
		Budget	Appropriation By 40A:4-87					
JJC State Community Partnership 2012	40,686				(35,500)	76,186		0
JJC State Community Partnership 2013	25,693				18,797			6,896
JJC State Community Partnership 2014	387,746				362,716			25,030
JJC Partnership 2009	180,187					180,187		
Homeless 2013	166,842				166,842			0
Homeless 2014		535,993			495,692			40,301
<b>SOCIAL SERV. FOR THE HOMELESS</b>			1,045,019		1,007,159			37,860
Human Services 10Bern	10,671					10,671		
Human Services 11Bern	3,001					3,001		(0)
Human Services 12Bern	3,903					3,903		0
Human Services 13Bern	188,023				151,037			36,986
Preakness Gero-Psych Program	3,792					3,792		
Rapid Rehousing - Clifton	33,139							33,139
Rapid Rehousing - Paterson	8,137							8,137

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
Homelessness Pervation & Rapid	7,071							7,071
Div. Of Child Behavioral Hlth Serv. 2013	18,353				18,353			(0)
Div. Of Child Behavioral Hlth Serv. 2014		158,456			139,915			18,541
Special Initiative and Transportation 2011	730				(95)	826	1	0
Transportation & TIP	3,309				(8,985)			12,294
Transportation & TIP	78,237				57,782			20,455
Transportation & TIP			404,914		40,035			364,879
HUD- St. Joseph NJ 36310	5,026				(3,000)			8,026
EVA'S Village Apartments	34,195							34,195
New Passaic County Housing First	14,823							14,823
Passaic County Housing First	194,015				42,959			151,056
Passaic County Housing First	911,527				198,770			712,757
Passaic County Housing First	361,372				(370,410)			731,782
HUD-EVA'S Project	308,358							308,358

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
Collaborative II	150,243				70,527			79,716
Passaic County Housing First	331,649				54,734			276,915
New Passaic County Housing First	235,260				114,420			120,840
HUD-St. Paul's	110,142							110,142
HUD-St. Joseph	134,160				(52,500)			186,660
State Incentive Program 2010	214,371							214,371
Paterson Park Apartments	34,172				(1)			34,173
C.S.B.G 2012	86					86		0
C.S.B.G NON-DISCRETIONARY 2013	90,240				90,240			(0)
C.S.B.G NON-DISCRETIONARY 2014	97,313		197,468		284,339			10,442
Juvenile Accountability Block Grant 2011	19,675							19,675
Juvenile Accountability Block Grant 2013	237				191			46
Juvenile Accountability Block Grant 2014	29,599				29,501			98
J.A.I.B.G	14,442				(31,099)			45,541



## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
Innovations Funding		120,000			120,000			
Innovations Funding					(3,789)	3,789		
Birch Street Apartments	238,479							238,479
PASP 11 BERN PASP	1,692				(1,739)	3,431		0
PASP 12 BERN PASP	6					6		(0)
PASP 14 BERN PASP		42,000			42,000			
Personal Assistance Services Program	7,066				(77)	7,144		
Family Court Services 2010	89,048					89,048		
Family Court Services 2011	43,499				(322)	43,821		0
Family Court Services 2012	4,841				(6,377)	11,218		0
Family Court Services 2013	10,329				6,889			3,440
Family Court Services 2014	278,149				278,100			49
21st Century CLC Program 2011	56,389					56,389		(0)
21st Century CLC Program					(70,154)	70,154		

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
21st Century CLC Program	16,000				(24,083)			40,083
JARC 2011	2					2		
JARC 12/13		210,000			210,000			
TRANSPORTATION CLEAN AIR MEASURES			468,000					468,000
Plan Conformance	70,000							70,000
HALEDON AVE. GREEN STREETS			330,572					330,572
Universal Service Fund	17,209					17,209		
Universal Service Fund	48,378					48,378		
P.C. MORRIS CANAL GREENWAY PROJ.			532,566					532,566
Weatherization LIHEAP 2010	81,072				79,690			1,382
Weatherization LIHEAP 2011	252,374				93,575			158,799
Weatherization LIHEAP	739,203		356,166		604,512			490,857
Weatheization DOE 2010	14,484				14,483		(1)	0
Weatherization DOE 2011	147,315				147,315			

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
Heating Improvement Program	624,775				23,525			601,250
Weatherization HIP	291,836				291,836			(0)
LIHEAP Assistance 2011	53,531				53,531			(0)
LIHEAP Assistance 2012	55,954				55,173			781
GREAT FALLS CIRCULATION STUDY			240,000	60,000				300,000
Weatherization DOE	(0)							(0)
Subregional Transportation	253					253		
Subregional Transportation (STP)	31,707				30,444	1,262	(1)	(0)
Subregional Transportation (STP)	60,795				48,459	12,335		0
Subregional Transportation Planning	48					48		(0)
Subregional Transportation Planning	74,656				72,054			2,602
Subregional Transportation Planning			98,415	24,604	15,000			108,019
Subregional Internship	6,300				5,158	1,142		0
History and Tourism Paln	672					672		0

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
Community Development Block Grant	24,846				(25,000)			49,846
Community Development Block Grant	8,670				7,271			1,399
Community Development Block Grant	8,059				(7,378)			15,437
Community Development Block Grant	178,711				105,860			72,851
Community Development Block Grant			866,001		55,383			810,618
Community Development Block Grant	76,263				39,304			36,959
Community Development Block Grant	22,301							22,301
LOCAL GOVERNMENT CAPACITY GRANT			27,681		27,681			
2012 EMAA								
HAZARD MITIGATION GRANT			187,500		146,541			40,959
UASI - Fire Decon Task Force	623							623
UASI - Security Initiative	450				(450)	900		0
UASI	40,010				39,776	234		0
UASI	177,143				141,641			35,502

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
UASI		1,331,292			1,232,918			98,374
UASI LOCAL SHARE			886,396					886,396
National Justice Infor Sharing (JIS) 2012	7,477				6,535			942
VICTIM WITNESS ADVOCACY FUND		30,919			30,919			
SANE/SART Program	(1)						1	
SANE/SART Program	22,430				17,987	4,443		(0)
SANE/SART Program	46,018				34,867	11,152		(0)
SANE/SART Program			67,686	16,922	73,078			11,530
JUSTICE ASSISTANCE PROGRAM			29,376		29,376			
Victims of Crime Act Grant	194,436				194,436			
Victims of Crime Act Grant			224,305		96,678			127,627
Community Oreinted Policing Services (COF	120					120		(0)
Comm. Oriented Policing Services	173					173		(0)
INSURANCE FRAUD			250,000		250,000			

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
Body Armor P.C.P.O	2,080				2,080			
Body Armor P.C.P.O 2012	7,418				7,418			
Body Armor P.C.P.O 2013		9,747			8,964	784		0
BODY ARMOR PCPO			7,332					7,332
N.C.A. Program Support	1,343					1,343		0
N.C.A. Program Support			9,000		8,000			1,000
Recovery VAWA Grant Program	5,843				5,843			
VIOLENCE AGAINST WOMEN ACT			29,198	9,733	38,931			
Emergency Operations Center Grant	1,057				980	77		
Multi Jurisdictional NARC TASK Force	21,662							21,662
Multi Jurisdictional NARC TASK Force	68,870				1,057			67,813
Multi Jurisdictional NARC TASK Force			184,139		80,577			103,562
HSGP	91					91		0
Homeland Security Grant FY11	2				(47)	49		(0)

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
Homeland Security FFY12	10,983							10,983
Homeland Security FFY13		292,702			92,012			200,689
Homeland Security FFY14			379,461					379,461
BODY ARMOR PCSD		61,921			61,921			
BODY ARMOR PCSD			45,038					45,038
2008 Body Armor P.C.S.D	72							72
2009 Body Armor P.C.S.D	34							34
Click it or Ticket	4,000				4,000			
Click it or Ticket	4,000				4,000			
Click it or Ticket	4,000				4,000			
Click it or Ticket		4,000			4,000			
Over the Limit Under Arrest 2010	5,000				5,000			
Drive Sober or Get Pulled Over	4,400				4,400			
Drive Sober or Get Pulled Over			5,000					5,000

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Cash Match	Expended & Commitments	Cancelled By Resolution	Adjustments	Balance Dec. 31, 2014
		Budget	Appropriation					
			By 40A:4-87					
Over the Limit Under Arrest 2009	6,000				6,000			
Hazardous Materials Prep & Planning								
Hazardous Materials Prep & Planning			5,140		5,140			
COPS Tech. Program	5				(5,537)	5,542		(0)
E911 Coordinator	1,270					1,270		(0)
REN Eva's Village Apartmets	9,746				430			9,316
EVA'S Village HOMELESS HOUSING		120,953			56,213			64,740
SCATTERED SITES HOMELESS PROGRAM		47,110			36,102			11,008
ST.JOES CDC		47,110			32,978			14,132
HUD-ST.PAULS			47,736		12,718			35,018
NJ-511-PC Housing First	1,069,179				202,528			866,651
PC Housing First Bonus	228,924				17,455			211,469
HOUSING FIRST PILOT PROJECT		327,953			308,196			19,757
<b>Totals</b>	<b>33,792,030</b>	<b>14,554,974.12</b>	<b>16,817,600.52</b>	<b>3,088,571.75</b>	<b>32,008,054.74</b>	<b>4,159,630.06</b>		<b>31,777,295</b>





**\*LOCAL DISTRICT SCHOOL TAX**

NOT APPLICABLE	DEBIT	CREDIT
Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001- 00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014) 85002- 00	XXXXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calender Year 2014	XXXXXXXXXX	
Paid		
Balance December 1, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003- 00		XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004- 00		XXXXXXXXXX
*Not Including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	-	-

# Must Include unpaid requisitions

**COUNTY OPEN SPACE TAX**

	DEBIT	CREDIT
Balance January 1, 2014 85045- 00	XXXXXXXXXX	15,822,787.61
2014 Receipts 81105- 00	XXXXXXXXXX	4,765,373.61
Added & Omitted Tax Receipts		14,702.55
Interest Earned	XXXXXXXXXX	15,091.38
Reimbursements		1,200,517.12
Expenditures	7,823,032.27	XXXXXXXXXX
Balance December 31, 2014 85046- 00	13,995,440.00	XXXXXXXXXX
	21,818,472.27	21,818,472.27

## REGIONAL SCHOOL TAX

(PROVIDE A SEPARATE STATEMENT FOR EACH REGIONAL DISTRICT INVOLVED)

	Debit	Credit
BALANCE JANUARY 1, 2014	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 JUNE 1, 2014 - JUNE 30, 2015	XXXXXXXXXX	
LEVY CALENDER YEAR 2014	XXXXXXXXXX	
PAID <span style="float: right;"><b>NOT APPLICABLE</b></span>		XXXXXXXXXX
BALANCE DECEMBER 1, 2014	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

<b>NOT APPLICABLE</b>	Debit	Credit
BALANCE JANUARY 1, 2014	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 JUNE 1, 2014 - JUNE 30, 2015	XXXXXXXXXX	
LEVY CALENDER YEAR 2014	XXXXXXXXXX	
PAID <span style="float: right;"><b>NOT APPLICABLE</b></span>		XXXXXXXXXX
BALANCE DECEMBER 1, 2014	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 JANUARY 1, 2014	XXXXXXXXXX	XXXXXXXXXX
COUNTY TAXES 80003-01	XXXXXXXXXX	
DUE COUNTY FOR ADDED AND OMITTED TAXES 80003-02	XXXXXXXXXX	
<b>NOT APPLICABLE</b>		
2014 LEVY:	XXXXXXXXXX	XXXXXXXXXX
GENERAL COUNTY 80003-03	XXXXXXXXXX	
COUNTY LIBRARY 80003-04	XXXXXXXXXX	
COUNTY HEALTH	XXXXXXXXXX	
COUNTY OPEN SPACE PRESERVATION	XXXXXXXXXX	
DUE COUNTY FOR ADDED AND OMITTED TAXES 80003-05	XXXXXXXXXX	
PAID		XXXXXXXXXX
BALANCE DECEMBER 1, 2014	XXXXXXXXXX	XXXXXXXXXX
COUNTY TAXES		XXXXXXXXXX
DUE COUNTY FOR ADDED AND OMITTED TAXES		XXXXXXXXXX

## SPECIAL DISTRICT TAXES

<b>NOT APPLICABLE</b>	Debit	Credit
BALANCE JANUARY 1, 2014	XXXXXXXXXX	XXXXXXXXXX
2014 LEVY: LIST EACH TYPE OF DISTRICT TAX SEPARATELY)	XXXXXXXXXX	
FIRE - 81108-00	XXXXXXXXXX	
SEWER - 81111-00	XXXXXXXXXX	
WATER - 81112-00	XXXXXXXXXX	<b>NOT APPLICABLE</b>
GARBAGE - 81109-00		XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
TOTAL 2014 LEVY: 80003-07		XXXXXXXXXX
PAID 80003-08		
BALANCE DECEMBER 1, 2014 80003-09		XXXXXXXXXX

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

## STATE LIBRARY AID

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

NOT APPLICABLE		Debit	Credit
BALANCE JANUARY 1, 2014	80004-01	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2014	80004-02	xxxxxxxxxxx	
<b>NOT APPLICABLE</b>			xxxxxxxxxxx
EXPENDED	80004-09		
BALANCE DECEMBER 1, 2014	80004-10		

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

BALANCE JANUARY 1, 2014	80004-03	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2014	80004-04	xxxxxxxxxxx	xxxxxxxxxxx
<b>NOT APPLICABLE</b>			
EXPENDED	80004-11		xxxxxxxxxxx
BALANCE DECEMBER 1, 2014	80004-12		

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

BALANCE JANUARY 1, 2014	80004-05	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2014	80004-06	xxxxxxxxxxx	xxxxxxxxxxx
<b>NOT APPLICABLE</b>			
EXPENDED	80004-13		xxxxxxxxxxx
BALANCE DECEMBER 1, 2014	80004-14		

### RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

BALANCE JANUARY 1, 2014	80004-07	xxxxxxxxxxx	
STATE LIBRARY AID RECEIVED IN 2014	80004-08	xxxxxxxxxxx	xxxxxxxxxxx
<b>NOT APPLICABLE</b>			
EXPENDED	80004-15		xxxxxxxxxxx
BALANCE DECEMBER 1, 2014	80004-16		

## STATEMENT OF GENERAL BUDGET REVENUES

Source		Budget -01	Realized -02
Surplus Anticipated	80101-	<b>17,000,000.00</b>	<b>17,000,000.00</b>
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-		
Miscellaneous Revenue Anticipated:		xxxxxxxxxxxxx	xxxxxxxxxxxxx
Adopted Budget		<b>112,098,007.12</b>	<b>117,984,850.18</b>
Added by N.J.S.A. 40A:4-87: (List on 17a)		xxxxxxxxxxxxx	xxxxxxxxxxxxx
Attached		<b>16,817,600.52</b>	<b>16,817,600.52</b>
Total Miscellaneous Revenue Anticipated	80103-	<b>128,915,607.64</b>	<b>134,802,450.70</b>
Receipts from Delinquent Taxes	80104-		
Amount to be Raised by Taxation:		xxxxxxxxxxxxx	xxxxxxxxxxxxx
(a) Local Tax for Support of County Budget	80105-	<b>319,796,781.23</b>	xxxxxxxxxxxxx
(b) Addition to Local District School Tax	80106-	-	xxxxxxxxxxxxx
Total Amount to be Raised by Taxation	80107-	<b>319,796,781.23</b>	<b>319,796,781.23</b>
		<b>465,712,388.87</b>	<b>471,599,231.93</b>

## ALLOCATION OF CURRENT TAX COLLECTIO

			Debit
Current Taxes Realized in Cash (Item 10 or 14 on Sheet 22)	80108-00		xxxxxxxxxxxxx
Amount to be Raised by Taxation			xxxxxxxxxxxxx
Local District School Tax	80109-00		
Vocational School District			
Regional School Tax <b>N/A</b>	80119-00		
Regional High School Tax	80110-00		
County Taxes	80111-00		
Due County for Added and Omitted Taxes	80112-00		
Special District Taxes	80113-00		
Reserve for Uncollected Taxes	80114-00		xxxxxxxxxxxxx
Deficit in Required Collection of Current Taxes (or)	80115-00		xxxxxxxxxxxxx
Balance for Support of Municipal Budget (or)	80116-00		
*Excess Non-Budget Revenue (see footnote)	80117-00		
*Deficit Non-Budget Revenue (see footnote)	80118-00		xxxxxxxxxxxxx
			-

\*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.

**2014**

Excess (Deficit)
-03
-
-
XXXXXXXXXXXXXX
<b>5,886,843.06</b>
XXXXXXXXXXXXXX
-
<b>5,886,843.06</b>
-
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
-
<b>5,886,843.06</b>

**NS**

Credit
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
XXXXXXXXXXXXXX
-

**STATEMENT OF GENERAL BUDGET REVENUES 20  
(CONTINUED)**

**Miscellaneous Revenues Anticipated: Added by N.J.S. 40a:4-87**

SOURCE	Budget	Realized
CEHA Grant 2014	153,000	153,000
Heating Improvement (HIP) 2013	629,403	629,403
LEOTEF	8,414	8,414
HUD - St. Paul's	47,736	47,736
WorkFirst New Jersey	5,862,604	5,862,604
N.C.A. Program Support	9,000	9,000
Insurance Fraud	250,000	250,000
Sexual Assault Nurse Examiner (SART/SANE)	67,686	67,686
Hazard Mitigation Grant	187,500	187,500
Social Services for the Homeless	1,045,019	1,045,019
Weatherization DOE 2013	62,691	62,691
Subregional Transportation Planning	98,415	98,415
Great Falls Circulation Study	240,000	240,000
Workforce Learning Link (WLL)	196,000	196,000
Drive Sober Or Get Pulled Over	5,000	5,000
Aging Area Plan Grant FY14	498,608	498,608
Aging Area Nutrition FY14	695,509	695,509
2013 State Health Insurance Program (SHIP)	29,000	29,000
Senior Farmers Market Nutrition Program	1,000	1,000
CSBG NON-DISCRETIONARY 2014	197,468	197,468
Transportation & TIP	404,914	404,914
Passaic County Morris Canal Greenway Project (TCSP)	532,566	532,566
Justice Assistance Program	29,376	29,376
Local Government Capacity Grant	27,681	27,681
PHLP LINCS Agencies	514,592	514,592
CEHA Grant 2014	74,630	74,630
Victims of Crime Act (VOCA)	224,305	224,305
Multi-Jurisdictional Narcotics Task	184,139	184,139



**STATEMENT OF GENERAL BUDGET REVENUES 20  
(CONTINUED)**

**Miscellaneous Revenues Anticipated: Added by N.J.S. 40a:4-87**

SOURCE	Budget	Realized
<b>2014 State Health Insurance Program (SHIP)</b>	<b>22,000</b>	<b>22,000</b>
<b>Right to Know Program Grant 2014-15</b>	<b>15,213</b>	<b>15,213</b>
<b>Radon Awareness Program (RAP)</b>	<b>1,000</b>	<b>1,000</b>
<b>Sandy Grant (LINCS Agencies) 2015</b>	<b>25,000</b>	<b>25,000</b>
<b>Workforce Investment Allocation-SmartSteps</b>	<b>9,630</b>	<b>9,630</b>
<b>LEOTEF</b>	<b>25,799</b>	<b>25,799</b>
<b>Violence Against Women Act - DV Advocate</b>	<b>29,198</b>	<b>29,198</b>
<b>Community Development Block Grant (CDBG)</b>	<b>866,001</b>	<b>866,001</b>
<b>Body Armor PCPO</b>	<b>7,332</b>	<b>7,332</b>
<b>Hazardous Materials Prep &amp; Planning</b>	<b>5,140</b>	<b>5,140</b>
<b>Preakness Gero-Psych Program</b>	<b>338,210</b>	<b>338,210</b>
<b>Body Armor PCSD</b>	<b>45,038</b>	<b>45,038</b>
<b>Homeland Security FFY14 (SHSP)</b>	<b>379,461</b>	<b>379,461</b>
<b>Passaic County Film Festival</b>	<b>2,000</b>	<b>2,000</b>
<b>Universal Service Fund</b>	<b>308,864</b>	<b>308,864</b>
<b>2012 State Health Insurance Program (SHIP)</b>	<b>29,000</b>	<b>29,000</b>
<b>Aging Area Plan Grant FY14</b>	<b>5,368</b>	<b>5,368</b>
<b>Aging Area Nutrition FY14</b>	<b>2,977</b>	<b>2,977</b>
<b>UASI Local Share</b>	<b>886,396</b>	<b>886,396</b>
<b>Transportation Clean Air Measures (TCAM)</b>	<b>468,000</b>	<b>468,000</b>
<b>Haledon Avenue Green Streets</b>	<b>330,572</b>	<b>330,572</b>
<b>Heating Improvement (HIP) 2013</b>	<b>96,601</b>	<b>96,601</b>
<b>Weatherization DOE 2013</b>	<b>286,379</b>	<b>286,379</b>
<b>Weatherization LIHEAP 2013</b>	<b>356,166</b>	<b>356,166</b>
<b>Drive Sober Or Get Pulled Over</b>		
<b>Hazardous Materials Prep &amp; Planning</b>		
<b>REN EVA'S VILLAGE APARTMENTS</b>		
<b>NJ-511-PC Housing First</b>		
<b>Passaic County Housing First Bonus</b>		
<b>TOTAL (SHEET 17)</b>	<b>16,817,601</b>	<b>16,817,601</b>





## STATEMENT OF GENERAL BUDGET APPROPRIATIONS - 2014

2014 Budget as Adopted	80012-01	<b>448,894,788.35</b>
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	<b>16,817,600.52</b>
Appropriated for 2014 (Budget Statement Item 9)	80012-03	<b>465,712,388.87</b>
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	<b>4,000,000.00</b>
Total General Appropriations (Budget Statement Item 9)	80012-05	<b>469,712,388.87</b>
Add Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	<b>469,712,388.87</b>
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	<b>\$ 452,490,472.71</b>
Paid or Charged - Res. for Uncollected Taxes	80012-09	
Reserved	80012-10	<b>\$ 12,335,992.54</b>
Total Expenditures	80012-11	<b>464,826,465.25</b>
Unexpended Balances Canceled (see footnote)	80012-12	<b>4,885,923.62</b>

**FOOTNOTES - RE: OVEREXPENDITURES:**

Every appropriation cancelled 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)

2014 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures	<b>NOT APPLICABLE</b>	
Paid or Charged		
Reserved		
Total Expenditures		

**RESULTS OF 2014 OPERATIONS**

**CURRENT FUND**

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXXXX	<b>5,886,843.06</b>
Delinquent Tax Collections	80013-02	XXXXXXXXXXXX	-
		XXXXXXXXXXXX	
Required Collection of Current Taxes	80013-03		
Unexpended Balances of 2014 Budget Approp.	80013-04	XXXXXXXXXXXX	<b>4,885,923.62</b>
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXXXX	<b>3,765,586.47</b>
Miscellaneous Revenue Not Anticipated		XXXXXXXXXXXX	
Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXXXX	
Cancellation of Accounts Payable		XXXXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves	80013-05	XXXXXXXXXXXX	<b>3,907,399.77</b>
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXXXXXXX	<b>10,399.00</b>
Cancellation of Old Appropriated Grant Balances		XXXXXXXXXXXX	<b>4,159,630.06</b>
Cancellation of Accounts Payable & Reserves		XXXXXXXXXXXX	
Receivable		XXXXXXXXXXXX	
Deferred School Tax Revenue: (See Sheets 12 & 13)		XXXXXXXXXXXX	XXXXXXXXXXXX
Balance January 1, 2014	80013-07		XXXXXXXXXXXX
Balance December 31, 2014	80013-08	XXXXXXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXXXXXX	XXXXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	-	XXXXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXXXX
			XXXXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXXXX
Interfund Advances Originating in 2014	80013-11	<b>3,320,080.92</b>	XXXXXXXXXXXX
Other Refunds and other adjustments		<b>124,676.64</b>	XXXXXXXXXXXX
			XXXXXXXXXXXX
Prior Year Refunds and Adjustments		<b>207,221.50</b>	XXXXXXXXXXXX
Cancellation of Old Grant Receivables		<b>2,261,201.72</b>	XXXXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13		
Surplus Balance - To Surplus (Sheet 21)		<b>16,702,601.20</b>	XXXXXXXXXXXX
		<b>22,615,781.98</b>	<b>22,615,781.98</b>





**SURPLUS - CURRENT FUND**

**DECEMBER 31, 2014**

		Debit	Credit
1.	Balance January 1, 2014	80014-01	XXXXXXXXXXXXX <b>26,351,307.00</b>
2.			XXXXXXXXXXXXX
3.	Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXXXXX <b>16,702,601.20</b>
4.	Amount Appropriated in the 2014 Budget - Cash	80014-03	<b>17,000,000.00</b> XXXXXXXXXXXXXXX
5.	Amount Appropriated in 2014 Budget - with Prior		- XXXXXXXXXXXXXXX
	Written Consent of the Director of Local Gov't	80014-04	XXXXXXXXXXXXX
6.			XXXXXXXXXXXXX
7.	Balance December 31, 2014	80014-05	<b>26,053,908.20</b> XXXXXXXXXXXXXXX
			<b>43,053,908.20</b> <b>43,053,908.20</b>

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

Cash	80014-06	<b>45,295,893.67</b>
Investments	80014-07	
Sub-Total		<b>45,295,893.67</b>
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	<b>25,537,566.59</b>
Cash Surplus	80014-09	<b>19,758,327.08</b>
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	<b>6,295,581.12</b>
Cash Deficit #	80014-13	
Receivables without Reserves		
Total Other Assets	80014-14	<b>6,295,581.12</b>
	80014-15	<b>26,053,908.20</b>

\* 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 2003 BUDGET.  
 (1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S.A. 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.



# CURRENT TAXES - 2014 LEVY

1.	Amount of Levy as per Duplicate (Analysis)#	82101-00	\$	<u>N/A</u>
		82113-00	\$	<u>                    </u>
2.	Amount of Levy - Special District Taxes	82102-00	\$	<u>                    </u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u>                    </u>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>                    </u>
5a.	Subtotal 2014 Levy		\$	<u>                    </u>
5b.	Reductions due to tax appeals**		\$	<u>                    </u>
5c.	Total 2014 Tax Levy	82106-00	\$	<u><u>N/A</u></u>
6.	Transferred to Tax Title Liens	82107-00	\$	<u>                    </u>
7.	Transferred to Foreclosed Property	82108-00	\$	<u>                    </u>
8.	Remitted, Abated or Canceled	82109-00	\$	<u>                    </u>
9.	Discount Allowed	82110-00	\$	<u>                    </u>
10.	Collected in Cash:     in 2013	82121-00		<u>                    </u>
	in 2014	82122-00		<u>                    </u>
	State's Share of 2014 Senior Citizens and Veterans Deductions allowed	82123-00		<u>                    </u>
	Total To Line 14	82111-00		<u>                    </u>
11.	Total Credits		\$	<u>                    </u>
12.	Amount Outstanding - December 31, 2014	83120-0	\$	<u><u>                    </u></u>
13.	Percentage of Cash Collections to Total 2014 Levy (Item 10 divided by Item 5) is	82112-00		<u>                    </u>
14.	Calculation of Current Taxes Realized in Cash: Total of Line 10			<u>                    </u>
	Less: Reserve for Tax Appeals Pending in State Division of Tax Appeals			<u>                    </u>
	To Current Taxes Realized in Cash (Sheet 17)			<u><u>                    </u></u>

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

**# Note:** On Item 1, if Duplicate (Analysis) Figure is used, be sure to  
 include Senior Citizens and Veteran Deductions.

\* Include overpayments applied as part of 2014 collections.  
 \*\*Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the  
 governing body prior to introduction of municipal budget.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2014

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

**(1) Utilizing Accelerated Tax Sale**

Total of Line 10 Collected in Cash (sheet 22).....\$ \_\_\_\_\_

Less: Proceeds from Accelerated Tax Sale..... \_\_\_\_\_

NET Cash Collected.....\$ \_\_\_\_\_

Line 5c (sheet 22) Total 2014 Tax Levy .....\$ \_\_\_\_\_

Percentage of Collection Excluding Accelerated Tax Sales Proceeds  
(Net Cash Collected divided by Item 5c) is..... \_\_\_\_\_ %

---

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**(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 2014 Tax Levy .....\$ \_\_\_\_\_

Percentage of Collection Excluding Tax Levy Sale Proceeds  
(Net Cash Collected divided by Item 5c) is..... \_\_\_\_\_ %

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

	Debit	Credit
1. Balance January 1, 2014	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXXXXXX
Due to State of New Jersey	XXXXXXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings		XXXXXXXXXXXXXX
3. Veterans Deductions Per Tax Billings By Tax Collector		XXXXXXXXXXXXXX
4. Senior Citizen Deductions Allowed By Tax Collector		XXXXXXXXXXXXXX
5. Veteran Deductions Allowed By Tax Collector	<b>N/A</b>	
6. Vet Deductions Disallowed By Tax Collector	XXXXXXXXXXXXXX	
7. Sr. Citizens Deductions Disallowed by Tax Collector	XXXXXXXXXXXXXX	
8. Veterans Deductions Disallowed by Tax Collector 2013 Taxes	XXXXXXXXXXXXXX	
9. Received in Cash from State	XXXXXXXXXXXXXX	
10. Prior Year Senior Citizen Deduction Allowed in Current Year		
11. <b>N/A</b>		
12. Balance December 31, 2014	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXXXXXX	
Due To State of New Jersey		XXXXXXXXXXXXXX

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

Line 2	
Line 3	
Line 4 & 5	<b>N/A</b>
Sub - Total	
Less: Line 6 & 7	
To Line 10, Sheet 22	

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

NOT APPLICABLE	Debit	Credit
Balance January 1, 2014	XXXXXXXXXXXX	
Taxes Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned -Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXXXX	
Cash paid to Appelants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, incl. Interest)		XXXXXXXXXXXX
<b>N/A</b>		
Balance December 31, 2014		XXXXXXXXXXXX
Taxes Pending Appeals*	XXXXXXXXXXXX	XXXXXXXXXXXX
Interest Earned -Pending Appeals	XXXXXXXXXXXX	XXXXXXXXXXXX

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

**N/A**

---

Signature of Tax Collector

---

License #                      Date

**COMPUTATION OF APPROPRIATION:  
RESERVE FOR UNCOLLECTED TAXES AND  
AMOUNT TO BE RAISED BY TAXATION  
IN 2015 MUNICIPAL BUDGET**

<b>COUNTY OF PASSAIC</b>	YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXX
Actual 80016-		
2. Local District School Tax - ----- Estimate ** 80017-		XXXXXXXXXX
Actual		
3. Vocational School Tax - ----- Estimate * 80018-	<b>N/A</b>	XXXXXXXXXX
Actual		
4. Regional School District Tax - ----- Estimate * 80019-		XXXXXXXXXX
Actual 80018-		
5. Regional High School Tax ----- Estimate * 80019-		XXXXXXXXXX
Actual 80020-		
6. County Tax - ----- Estimate * 80021-		XXXXXXXXXX
Actual 80022-		
7. Special District Taxes - ----- Estimate * 80023-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01		
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5) 80024-02		<b>N/A</b>
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		
11. Amount of Item 10 Divided by [REDACTED] [80024-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<b>Analysis of Item 11:</b>		
Local District School Tax (Amount Shown on Line 2 Above)		*May not be stated in an amount less than 'actual' Tax of year 2014  **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, 2015 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
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)		
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		<b>Note:</b> The amount of anticipated revenues (Item 9) the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total	<b>N/A</b>	
Less: Item 9 - Total Anticipated Revenues		
Amount to be Raised by Taxation in Municipal Budget 80024-07		

## ACCELERATED TAX SALE - CHAPTER 99

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

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the 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 \_\_\_\_\_ %  
 [(2015 Estimated Total Levy - 2014 Total Levy) / 2014 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)

#### 2001 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

- |  |          |
|--|----------|
| 1. Subtotal General Appropriation (item 8(L) budget sheet 29 ) | \$ _____ |
| 2. Taxes not Included in the Budget (AFS 25, item 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 JANUARY 1, 2014		XXXXXXXXXXXX
	A. Taxes 83102-00	XXXXXXXXXXXX	XXXXXXXXXXXX
	B. Tax Title Liens 83103-00	XXXXXXXXXXXX	XXXXXXXXXXXX
2.	CANCELLED: <b>N/A</b>	XXXXXXXXXXXX	XXXXXXXXXXXX
	A. Taxes 83105-00	XXXXXXXXXXXX	
	B. Tax Title Liens 83106-00	XXXXXXXXXXXX	
3.	TRANSFERRED TO FORECLOSED TAX TITLE LIENS:	XXXXXXXXXXXX	XXXXXXXXXXXX
	A. Taxes 83108-00	XXXXXXXXXXXX	
	B. Tax Title Liens 83109-00	XXXXXXXXXXXX	
4.	ADDED TAXES 83110-00		XXXXXXXXXXXX
5.	ADDED TAX TITLE LIENS 83111-00		XXXXXXXXXXXX
6.	Adjustment between Taxes & Tax Title Liens	XXXXXXXXXXXX	XXXXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens 83104-00	XXXXXXXXXXXX	(1)
	B. Tax Title Liens - Transfers from Taxes 83107-00	(1)	XXXXXXXXXXXX
7.	BALANCE BEFORE CASH PAYMENTS	XXXXXXXXXXXX	
8.	TOTALS		
9.	BALANCE BROUGHT DOWN		XXXXXXXXXXXX
10.	COLLECTED:	XXXXXXXXXXXX	
	A. Taxes 83116-00	XXXXXXXXXXXX	XXXXXXXXXXXX
	B. Tax Title Liens 83117-00	XXXXXXXXXXXX	XXXXXXXXXXXX
11.	Interest and Costs - 2014 Tax Sale 83118-00		XXXXXXXXXXXX
12.	2014 Taxes Transferred to Liens 83119-00		XXXXXXXXXXXX
13.	2014 Taxes 83123-00		XXXXXXXXXXXX
14.	BALANCE DECEMBER 31, 2014	XXXXXXXXXXXX	
	A. Taxes 83121-00	XXXXXXXXXXXX	XXXXXXXXXXXX
	B. Tax Title Liens 83122-00	XXXXXXXXXXXX	XXXXXXXXXXXX
15.	TOTALS		

16. Percentage of Cash Collections to Adjusted Amount Outstanding  
 (Item No. 10 divided by Item No. 9) is    
 83124-00

17. Item No. 14 multiplied by percentage shown above is   and represents  
 the maximum amount that can be anticipated in 2002. 83125-00

(See Note a on Sheet 22 - Current taxes)

(1) These amounts will always be the same





**DEFERRED CHARGES**  
**- MANDATORY CHARGES ONLY -**  
**CURRENT, TRUST AND GENERAL CAPITAL FUNDS**

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

<u>Caused By</u>	<u>Amount Dec. 31, 2013 per Audit Report</u>	<u>Amount in 2014 Budget</u>	<u>Amount Resulting from 2014</u>	<u>Balance as of Dec. 31, 2014</u>
1. Emergency Authorization - County*	\$7,500,000.00	\$7,500,000.00 (A)	\$4,000,000.00	\$4,000,000.00
2. Emergency Authorizations - Schools				
3. <b>Over Expend. Of Approp.</b>	\$80,422.00	\$80,422.00		
4. <b>Over Expend. Of Trust Res.</b>	\$36,359.57			\$36,359.57
5. _____				
6. _____				
7. _____				
8. _____				
9. _____				
10. (A) \$5,500,000 Raised, \$2,000,000 Cancelled by Resolution				

\*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. <b>NOT APPLICABLE</b>	_____	\$ _____
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>Estimated Amount</u>	<u>Appropriated for in Budget of year 2014</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. <b>NOT APPLICABLE</b>	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____





**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR BONDS  
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2015 Debt Service
OUTSTANDING JANUARY 1, 2014	80033-01	XXXXXXXXXXXX	254,095,000	
ISSUED	80033-02	XXXXXXXXXXXX	35,370,000	
PAID	80033-03	35,069,000	XXXXXXXXXXXX	
Canceled				
Refunded 2014				
OUTSTANDING DECEMBER 31, 2014	80033-04	254,396,000	XXXXXXXXXXXX	
		289,465,000	289,465,000	
2015 BOND MATURITIES - GENERAL CAPITAL BONDS			80033-05	36,642,000
2015 INTEREST ON BONDS *	80033-06		9,226,779	
<b>ASSESSMENT SERIAL BONDS</b>				
OUTSTANDING JANUARY 1, 2014	80033-07	XXXXXXXXXXXX		
ISSUED	80033-08	XXXXXXXXXXXX		
PAID	80033-09		XXXXXXXXXXXX	
<b>NOT APPLICABLE</b>				
OUTSTANDING DECEMBER 31, 2014	80033-10		XXXXXXXXXXXX	
2015 BOND MATURITIES - ASSESSMENT BONDS			80033-11	\$
2015 INTEREST ON BONDS *	80033-12			
TOTAL "INTEREST ON BONDS - DEBT SERVICE" (*ITEMS)			80033-13	9,226,779

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
General Obligation Bonds	1,605,000	25,680,000	12/04/14	Various
General Obligation Bonds-Taxable	275,000	3,940,000	12/04/14	Various
County College Bonds	350,000	5,750,000	06/12/14	Various
County College Bonds				
Total	2,230,000	35,370,000		

80033-14                      80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2015 DEBT SERVICE FOR LOANS  
DEPARTMENT OF ENVIRONMENTAL PROTECTION LOANS**

		Debit	Credit	2015 Debt Service
OUTSTANDING JANUARY 1, 2014	80033-01	xxxxxxxxxxx	163,154.00	
ISSUED	80033-02	xxxxxxxxxxx		
PAID	80033-03	163,154.00	xxxxxxxxxxx	
Canceled				
Refunded 2014				
OUTSTANDING DECEMBER 31, 2014	80033-04		xxxxxxxxxxx	
		163,154.00	163,154.00	
2015 LOAN MATURITIES			80033-05	
2015 INTEREST ON LOANS			80033-06	
TOTAL 2015 DEBT SERVICE FOR DEP LOANS			80033-13	
<b>EDUCATION FACILITIES AUTHORITY LOANS</b>				
OUTSTANDING JANUARY 1, 2014	80033-07	xxxxxxxxxxx	175,000.00	
ISSUED	80033-08	xxxxxxxxxxx		
PAID	80033-09	175,000.00	xxxxxxxxxxx	
<b>NOT APPLICABLE</b>				
OUTSTANDING DECEMBER 31, 2014	80033-10		xxxxxxxxxxx	
		175,000.00	175,000.00	
2015 LOAN MATURITIES			80033-11	
2015 INTEREST ON LOANS			80033-12	
TOTAL 2015 DEBT SERVICE FOR EFA LOANS			80033-13	

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14      80033-15

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

		Debit	Credit	2015 Debt Service
OUTSTANDING JANUARY 1, 2014	80033-01	xxxxxxxxxxxx	364,574.00	
ISSUED	80033-02	xxxxxxxxxxxx		
PAID	80033-03	42,461.00	xxxxxxxxxxxx	
Canceled				
OUTSTANDING DECEMBER 31, 2014	80033-04	322,113.00	xxxxxxxxxxxx	
		364,574.00	364,574.00	
2015 LOAN MATURITIES			80033-05	43,315.00
2015 INTEREST ON LOANS			80033-06	6,227.00
TOTAL 2015 DEBT SERVICE FOR GREEN TRUST LOANS			80033-13	49,542.00
<b>LOANS</b>				
OUTSTANDING JANUARY 1, 2014	80033-07	xxxxxxxxxxxx		
ISSUED	80033-08	xxxxxxxxxxxx		
PAID	80033-09		xxxxxxxxxxxx	
<b>NOT APPLICABLE</b>				
OUTSTANDING DECEMBER 31, 2014	80033-10		xxxxxxxxxxxx	
2015 LOAN MATURITIES			80033-11	
2015 INTEREST ON LOANS			80033-12	
TOTAL 2015 DEBT SERVICE FOR LOANS			80033-13	

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14      80033-15

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

**TYPE I SCHOOL TERM BONDS**

		Debit	Credit
<b>NOT APPLICABLE</b>			
OUTSTANDING JANUARY 1, 2014	80034-01	xxxxxxxxxxxxx	
PAID	80034-02		xxxxxxxxxxxxx
OUTSTANDING DECEMBER 31, 2014	80034-03		xxxxxxxxxxxxx
2015 BOND MATURITIES - TERM BONDS	80034-04		
2015 INTEREST ON BONDS *	80034-05		

**TYPE I SCHOOL SERIAL BOND**

OUTSTANDING JANUARY 1, 2014	80034-06	xxxxxxxxxxxxx	
ISSUED	80034-07	xxxxxxxxxxxxx	
PAID	80034-08		xxxxxxxxxxxxx
<b>NOT APPLICABLE</b>			
OUTSTANDING DECEMBER 31, 2014	80034-09		xxxxxxxxxxxxx
2015 INTEREST ON BONDS	80034-10		
2015 BOND MATURITIES - SERIAL BONDS	80034-11		
TOTAL "INTEREST ON BONDS - TYPE I SCHOOL DEBT SERVICE" (*ITEMS)	80034-12		

**LIST OF BONDS ISSUED DURING 2014**

Purpose	2015 Maturity -01	Amount Issued -02	Date of Issue
<b>NOT APPLICABLE</b>			
Total	80035-		

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

**NOT APPLICABLE**

		Outstanding Dec. 31, 2014
1. Emergency Notes	80036-	4,000,000.00
3. Tax Anticipation Notes	80038-	\$
4. Interest on Unpaid State and County Taxes	80039-	\$
5. _____		\$
6. _____		\$

**ING**

2015 Debt  
Service

Interest  
Rate

**LY**

2015  
Interest  
Requirement  
50,000.00

\$  
\$  
\$  
\$



## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Improvement Description	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Interest Rate	2015 Budget Requirements		Interest Computed To
						For Principal	For Interest **	(Insert Date)
<b>Note Sale 12/04/14-12/15/15</b>								
04-01 Improvements to Paterson Hamburg Turnpike	3,200,000	12/29/2011	3,200,000	12/15/2015	1.25%	110,500	40,000	12/15/2015
04-01 Improvements to Paterson Hamburg Turnpike	86,050	12/26/2013	86,050	12/15/2015	1.25%		1,076	12/15/2015
06-07 Various Capital Improvements	359,500	12/26/2013	359,500	12/15/2015	1.25%		4,494	12/15/2015
08-01 Various Buildings and Ground Improvements	2,500,000	12/26/2013	2,500,000	12/15/2015	1.25%		31,250	12/15/2015
08-03 Various Capital Improvements	750,000	12/26/2013	750,000	12/15/2015	1.25%		9,375	12/15/2015
09-01 2009 Road Resurfacing	1,900,000	12/29/2011	1,900,000	12/15/2015	1.25%	100,000	23,750	12/15/2015
09-04 Various Parks & Recreation Improvements	717,250	12/26/2013	717,250	12/15/2015	1.25%		8,966	12/15/2015
09-05 Bridge, Road & Traffic Safety Improvements	1,164,700	12/26/2013	1,164,700	12/15/2015	1.25%		14,559	12/15/2015
09-06 Various Buildings and Ground Improvements	300,000	12/26/2013	300,000	12/15/2015	1.25%		3,750	12/15/2015
09-07 Acquisition of Various Equipment	1,914,000	12/26/2013	1,914,000	12/15/2015	1.25%		23,925	12/15/2015
09-09 Various Capital Improvements-PCTI	2,000,000	12/29/2011	2,000,000	12/15/2015	1.25%	83,500	25,000	12/15/2015
10-08 Various Capital Improvements	2,500,000	12/29/2011	2,500,000	12/15/2015	1.25%	70,000	31,250	12/15/2015
11-03 Various Capital Improvements	3,096,500	12/26/2013	3,096,500	12/15/2015	1.25%		38,706	12/15/2015
11-04 Various Capital Improvements	4,000,000	12/29/2011	4,000,000	12/15/2015	1.25%	216,250	50,000	12/15/2015
12-06 Various Capital Improvements	5,000,000	12/26/2013	5,000,000	12/15/2015	1.25%		62,500	12/15/2015
12-07 Various Capital Improvements	5,000,000	12/26/2013	5,000,000	12/15/2015	1.25%		62,500	12/15/2015
13-06 Various Improvements for the County College	2,500,000	12/26/2013	2,500,000	12/15/2015	1.25%		31,250	12/15/2015
13-10 Various Capital Improvements	1,500,000	12/26/2013	1,500,000	12/15/2015	1.25%		18,750	12/15/2015
11-04 Various Capital Improvements	2,000,000	12/4/2014	2,000,000	12/15/2015	1.25%		25,000	12/15/2015
12-06 Various Capital Improvements	2,000,000	12/4/2014	2,000,000	12/15/2015	1.25%		25,000	12/15/2015
08-02 Various Roadway Impvts.& Acq. of Equipment	4,000,000	12/4/2014	4,000,000	12/15/2015	1.25%		50,000	12/15/2015



## DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Improvement Description	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Interest Rate	2015 Budget Requirements		Interest Computed To
						For Principal	For Interest**	(Insert Date)
<b>Subtotal</b>			<b>64,488,000</b>			<b>580,250</b>	<b>789,850</b>	

SHEET 33

MEMO: Designated 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 1 School Notes should be separately listed.

\*\*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 2009 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2012 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.

\*\*\*Legally payable installment payments due for the May 15, 2007 Notes are scheduled to be funded by long term bonds.



## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirements		Interest Computed To (Insert Date)
						For Principal	For Interest **	
1.								
2. <b>NOT APPLICABLE</b>								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>								

SHEET 34

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, 1998 or prior must be appropriated in full in the 2003 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".

## SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31 2014	2015 Budget Requirements	
		For Principal	For Interest/Fees
1. Passaic County Improvement Authority-Preakness	1,595,000.00	1,595,000.00	79,750.00
2. Passaic County Improvement Authority-Prosecutors Building	4,050,000.00	300,000.00	173,184.00
3. Passaic County Improvement Authority-Preakness	20,100,000.00	555,000.00	903,943.00
4. Passaic County Improvement Authority-Preakness Refunding	57,000,000.00	220,000.00	2,126,719.00
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
<b>Total</b>	<b>\$ 82,745,000.00</b>	<b>\$ 2,670,000.00</b>	<b>\$ 3,283,596.00</b>

Sheet 34a

80051 - 01

80051 - 02

\* Interest on Preakness is capitalized

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]**

Revised 6/23/201

Specify each authorization by purpose. Do not merely designate by a code number.	Balance January 1, 2014		2014 Authorizations	Cancelled	Expended	Balance December 31, 2014	
	Funded	Unfunded				Funded	Unfunded
Kingsland Avenue Bridge PC #81	<b>309,314.24</b>				<b>2,441.83</b>	<b>306,872.41</b>	
Reconstruction of Apshawa Dam	<b>34,219.94</b>				<b>34,219.94</b>		
Construction of Jughandle from Paterson-Hamburg Turnpike to Hinchman Ave							
Supplemental - Repairs/Rehab to Kingland Ave. Bridge PC #81.	<b>664,000.00</b>	<b>36,000.00</b>				<b>664,000.00</b>	<b>36,000.00</b>
Goffle Brook Multi-use Path		<b>24,258.89</b>		<b>24,258.89</b>			
Supplemental - Various Road and Bridge Repairs Hurricane Floyd		<b>11,470.29</b>			<b>11,470.29</b>		
Supplemental - Structure Deficient Bridges					<b>(25,161.71)</b>	<b>25,161.71</b>	
Supplemental - Acquisition of Parks Equipment	<b>166.21</b>			<b>2,146.21</b>	<b>(1,980.00)</b>		<b>0.00</b>
Supplemental - Renovation of Apshawa Dam		<b>66,780.37</b>		<b>96,999.60</b>	<b>(30,219.23)</b>		<b>(0.00)</b>
Supplemental - Acquisition of Paratransit/ Meals on Wheel Vehicles	<b>2,704.71</b>			<b>2,704.71</b>			
Supplemental - Golf Course Improvements	<b>914.73</b>			<b>6,613.45</b>	<b>(5,698.72)</b>		<b>0.00</b>
Supplemental - Reconstruction of Various Bridges	<b>14,668.68</b>				<b>14,668.68</b>		
Supplemental - 1992 Guide Rail Program	<b>9,194.27</b>			<b>1,725.00</b>	<b>7,469.27</b>		
Supplemental - Various Drainage Improvements	<b>25,532.84</b>				<b>11,250.64</b>	<b>14,282.20</b>	
Imp to Goffle/Weasel Brook Park Recreation	<b>339,860.68</b>			<b>331,682.06</b>	<b>8,178.62</b>		<b>(0.00)</b>
Supplemental - Rehab to Administration Building Plaza	<b>3,285.64</b>			<b>3,285.64</b>			
Supplemental - Acquisition of Hospital Equipment	<b>51,512.23</b>				<b>35,001.85</b>	<b>16,510.38</b>	
Supplemental - Goffle Brook Stabilization Project				<b>13,089.83</b>	<b>(13,089.83)</b>		<b>0.00</b>
Improvements to Paterson Hamburg		<b>1,805,507.29</b>			<b>1,797,756.31</b>		<b>7,750.98</b>
Acquisition of Property for a Salt Dome		<b>157,695.49</b>			<b>6,216.13</b>		<b>151,479.36</b>

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]**

Revised 6/23/201

Specify each authorization by purpose. Do not merely designate by a code number.	Balance January 1, 2014		2014 Authorizations	Cancelled	Expended	Balance December 31, 2014	
	Funded	Unfunded				Funded	Unfunded
Imp to Passaic County Jail & Acq of Various Equip					(556.16)	556.16	
Imp & Renovations to 435 Hamburg Turnpike		552,790.00		90,000.00	150,914.10		311,875.90
Various Bridge Repair & Replacement Project	1,345.72				1,285.57	60.15	
Various Road Improvement Projects	73,123.82					73,123.82	
Traffic Safety Programs	748.75				748.75		
Intersection Improvements		162,216.65			12,603.05		149,613.60
Miscellaneous Buildings & Grounds Improvements	81,429.57				479.11	80,950.46	
Acquisition of & Renovation to County Building	320,245.99				40,002.96	280,243.03	
County Road Resurfacing							
Parks & Recreation General Improvements		117,501.16			40,448.54		77,052.62
Acquisition of Equipment- Preakness Healthcare Center	4,179.84				(14,950.01)	19,129.85	
Various Repairs & Improvements	143,165.34				3,417.58	139,747.76	
Improvements to the Community College	1,311.00			1,311.00			
Road Improvements							
Private Fiber Optics Network		454.00			(3,100.00)	2,727.00	827.00
Bridge Replacements and/or Repairs		743,803.10			46.68		743,756.42
Various Capital Improvments	150,047.10	359,499.78			40,115.70	109,931.40	359,499.78
Parks & Recreation General Improvements	77,621.25				7,552.16	70,069.09	
Various Repairs & Improvements	27,224.39				(48,883.97)	76,108.36	
Reconstruction and Rehabilitation of Various Bridges	58,371.23				9,772.49	48,598.74	
2007 Road Resurfacing Program				14,720.00	(14,720.00)		
Various Capital Improvments		1,021,897.99			150,000.00		871,897.99
Stabilization Improvements to Groffle Brook	6,933.41					6,933.41	
2007 Road Improvement Projects	847,336.82				230,453.09	616,883.73	



**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]**

Revised 6/23/201

Specify each authorization by purpose. Do not merely designate by a code number.	Balance January 1, 2014		2014 Authorizations	Cancelled	Expended	Balance December 31, 2014	
	Funded	Unfunded				Funded	Unfunded
General Parks and Recreation Program Improvements	<b>604,038.67</b>					<b>604,038.67</b>	
Implementation of Traffic Safety Program		<b>27,698.54</b>			<b>27,698.54</b>		<b>0.00</b>
Intersection Improvement Projects	<b>1,005,869.06</b>	<b>332,500.00</b>			<b>1,028,305.12</b>		<b>310,063.94</b>
Acquisition of Various Equipment		<b>752,861.02</b>			<b>491,568.55</b>		<b>261,292.47</b>
Various Capital Improvements	<b>494,510.85</b>				<b>139,310.19</b>	<b>355,200.66</b>	
Various Buildings and Grounds Improvement Projects		<b>2,329.06</b>			<b>2,329.06</b>		<b>(0.00)</b>
Various Roadway Improvements and Acq of Equipment		<b>1,678,109.00</b>			<b>1,601,015.20</b>		<b>77,093.80</b>
Various Capital Improvements		<b>3,098,843.13</b>			<b>(35,750.94)</b>		<b>3,134,594.07</b>
Lambert Castle Restoration	<b>1,850,000.00</b>					<b>1,850,000.00</b>	
Various Park & Recreation Improvements							
Bridge, Road, & Traffic Safety	<b>1,870,645.49</b>	<b>1,164,700.70</b>			<b>282,352.51</b>	<b>1,588,292.98</b>	<b>1,164,700.70</b>
Building & Grounds Improvements		<b>3,180,955.25</b>			<b>33,517.69</b>		<b>3,147,437.56</b>
Acquisition of Equipment		<b>387,510.32</b>		<b>1,584.42</b>	<b>252,149.74</b>		<b>133,776.16</b>
Various Capital Improvements - PCCC		<b>13,381.27</b>		<b>13,381.27</b>			
Various Capital Improvements - PCTI		<b>294,595.76</b>			<b>239,908.31</b>		<b>54,687.45</b>
Various Capital Improvements - PCCC	<b>1,256,846.67</b>				<b>479,538.14</b>	<b>777,308.53</b>	
Dey Mansion Renovations	<b>1,766,742.16</b>				<b>1,325,311.93</b>	<b>441,430.23</b>	
County Park Improvements	<b>1,161,304.64</b>				<b>624,067.06</b>	<b>537,237.58</b>	

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]**

Revised 6/23/201

Specify each authorization by purpose. Do not merely designate by a code number.	Balance January 1, 2014		2014 Authorizations	Cancelled	Expended	Balance December 31, 2014	
	Funded	Unfunded				Funded	Unfunded
Various Improvements	1,033,263.54	104,500.00			261,320.42	771,943.12	104,500.00
Various Improvements	1,583,967.94	4,932,073.00		732,007.94	112,512.26	3,903,528.74	1,767,992.00
Various Improvements		5,529,234.73			599,429.18		4,929,805.55
Various Improvements		878,272.45			164,933.11		713,339.34
Improvements to Passaic Community College Facilities	8,032,053.66				1,861,310.74	6,170,742.92	
Improvement of Passaic County Community College		2,898,395.00		559,886.71	2,338,508.29		
Improvement of the Passaic County Technical Institute		1,958,616.00					1,958,616.00
Various Capital Improvements		4,381,453.24		25,500.00	3,553,918.70		802,034.54
Various Capital Improvements		13,489,584.58			1,914,133.43		11,575,451.15
Various Bridge/Drainage/Road Improvements		6,250,762.03			498,072.52		5,752,689.51
Various Capital Improvements - PCCC		1,867,063.38			635,327.05		1,231,736.33
Various Capital Improvements - PCVT		950,708.00			482,593.30		468,114.70
Various Capital Improvements		2,853,372.89		318,000.00	901,030.60		1,634,342.29
Capital Improvements - PCCC - Chapter 12		1,471,362.84			16,929.00	1,454,433.84	
Various Capital Improvements		2,829,319.43		105,000.00	1,577,738.54		1,146,580.89
Amendment to 13-05 Roads Improvements							
Supplemental Funding to Ord.#2013-07			300,000.00		300,000.00		
Various Capital Improvements - PCCC			980,840.00		600.00		980,240.00
Various Capital Improvements - PCCC-Chp. 12			4,250,000.00		39,492.77	4,210,507.23	
Various Capital Improvements - PCVT			1,958,616.00		600.00		1,958,016.00
Self Insurance Funding			26,730,000.00		10,370,363.04		16,359,636.96
PCTI Master Plan Expansion			8,155,622.00		113,123.35		8,042,498.65
Various Capital Improvements			29,461,708.00		5,926,790.50	13,984,917.50	9,550,000.00
Police Radio Communication System			1,270,000.00		1,242,401.17		27,598.83

**SCHEDULE OF IMPROVEMENT AUTHORIZATIONS [GENERAL CAPITAL FUND]**

Revised 6/23/201

Specify each authorization by purpose. Do not merely designate by a code number.	Balance January 1, 2014		2014 Authorizations	Cancelled	Expended	Balance December 31, 2014	
	Funded	Unfunded				Funded	Unfunded
<b>Total Improvement Authorizations</b>	<b>23,907,701.08</b>	<b>66,388,076.63</b>	<b>73,106,786.00</b>	<b>2,343,896.73</b>	<b>41,860,602.78</b>	<b>39,201,471.66</b>	<b>79,996,592.54</b>

**GENERAL CAPITAL FUND**

**SCHEDULE OF CAPITAL IMPROVEMENT FUND**

		Debit	Credit
Balance January 1, 2014	80031-01	xxxxxxxx	367,954.30
Received from 2014 Budget Appropriation *		xxxxxxxx	1,500,000.00
Improvement Authorizations Cancelled		xxxxxxxx	
(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
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			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
			xxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	1,851,358.00	xxxxxxxx
			xxxxxxxx
Balance December 31, 2014	80031-05	16,596.30	xxxxxxxx
		1,867,954.30	1,867,954.30

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

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

NOT APPLICABLE		Debit	Credit
Balance January 1, 2014	80030-01		
Received from 2014 Budget Appropriation *	80030-02		
Received from 2014 Emergency Appropriation *	80030-03		
Appropriated to Finance Improvement Authorizations	80030-04		
Balance December 31, 2014	80030-05		

N/A

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

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2014 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

### GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
14-01 Supplemental Funding to Ord.#2013-07	300,000	285,000	15,000	15,000
14-02 PCCC Impvts	980,840	980,840		
14-03PCCC Impvts-Chp.12	4,250,000	4,250,000		
14-04PCTI Impvts	1,958,616	1,958,616		
14-06Self Ins. Funding	26,730,000	25,457,142	1,272,858	1,272,858
14-07PCTI Master Plan Impvts	8,155,622	8,155,622		
14-08VariousCap.Impvts	29,461,708	9,550,000	500,000	500,000
14-10Police Radio System	1,270,000	1,206,500	63,500	63,500
Total 80032-00	73,106,786.00	51,843,720.00	1,851,358.00	1,851,358.00

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 - 2014

		Debit	Credit
Balance January 1, 2014	80029-01		4,383,001.07
Cancellation of Improvement Authorizations		xxxxxxxxxxx	239,697.05
Premium on Sale of Bonds and Notes		xxxxxxxxxxx	1,622,105.72
Cost of Issuance Residuals Cancelled			
Paid to State-Premium on Chp. 12 Bonds		217,076.00	
Net Miscellaneous Adjustments			
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxx
Appropriated to 2014 Budget Revenue	80029-03	2,000,000.00	xxxxxxxxxxx
Balance December 31, 2014	80029-04	4,027,727.84	xxxxxxxxxxx
		6,244,803.84	6,244,803.84

### BONDS ISSUED WITH A COVENANT OR COVENANTS

**NOT APPLICABLE**

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, 2014 \$ \_\_\_\_\_
  
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A) \$ \_\_\_\_\_
  
3. Amount of Bonds Issued Under Item 1 Maturing in 2015 \$ \_\_\_\_\_
  
4. Amount of Interest on Bonds with a Covenant - 2015 Requirement \$ \_\_\_\_\_
  
5. Total of 3 and 4 - Gross Appropriation \$ \_\_\_\_\_
  
6. Less Amount of Special Trust Fund to be Used \$ \_\_\_\_\_
  
7. Net Appropriation Required \$ \_\_\_\_\_

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2014 appropriation column.

**MUNICIPALITIES ONLY**

**IMPORTANT!**

**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 2014 was \$ \_\_\_\_\_
  - 2. Amount of Item 1 Collected in 2014 (\*) \$ \_\_\_\_\_
  - 3. Seventy (70) percent of Item 1 \$ \_\_\_\_\_
- (\*) Including prepayments and overpayments applied

- B.
- 1. Did any maturities of bonded obligations or mates fall due during 2014 ?  
 Answer YES or NO \_\_\_\_\_
  - 2. Have payments been made for all bonded obligations or notes due on or before  
 December 31, 2014?  
 Answer YES or NO \_\_\_\_\_ If Answer is "NO" give details

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

C. Does the appropriaion required to be included in the Fiscal Year 2015 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: \_\_\_\_\_

- D.
- 1. Cash Deficit - 2013 **NOT APPLICABLE** \$ \_\_\_\_\_
  - 2. 4% of 2013 Tax Levy for all purposes:  
 Levy -- \$ \_\_\_\_\_ \$ \_\_\_\_\_
  - 3. Cash Deficit - 2014 \$ \_\_\_\_\_
  - 4. 4% of 2014 Tax Levy for all purposes:  
 Levy -- \$ \_\_\_\_\_ \$ \_\_\_\_\_

E.	<u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1.	State Taxes	\$ _____	\$ _____	\$ _____
2.	County Taxes	\$ _____	\$ _____	\$ _____
3.	Amounts due Special Districts	\$ _____	\$ _____	\$ _____
4.	Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____

## INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2014

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from 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

- 1, 1a & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
- 2. Instructions and Certification
- 3, 3a & 3b. Trial Balance - Current Fund
- 4. Trial Balance - Public Assistance Fund
- 5. Trial Balance - Federal and State Funds
- 6. Trial Balance - Trust Funds
- 6a. Municipal Public Defender Certification -- P.L. 1997, C. 256
- 7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
- 8. Trial Balance - Capital Fund
- 9 & 9a. Cash Reconciliation
- 10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
- 12. Unappropriated Reserves for Federal and State Grants
- 13. Local District School Tax - County Vocational School Tax
- 14. Regional School Tax - Regional High School Tax
- 15. County Taxes Payable - Special District Taxes
- 16. Reserves for State and Federal Aid for Library Services
- 17. & 17a. General Budget Revenues
- 17. Allocation of Current Tax Collections
- 18. General Budget Appropriations
- 18. Emergency Appropriations for Local District School Purposes
- 19. Results of 2014 Operation - Current Fund
- 20. Schedule of Miscellaneous Revenues Not Anticipated
- 21. Surplus Account and Analysis of Balance
- 22. Current Tax Levy
- 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2014
- 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
- 24. Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
- 25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 26. Delinquent Taxes and Tax Title Liens
- 27. Foreclosed Property; Contract Sales; Mortgage Sales
- 28. Deferred Charges and List of Judgments - Current
- 29. Emergency - Tax Map; Revaluation: Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
- 30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31. Summary Statement of Debt Service Requirements - Municipal (or County)
- 32. Summary Statement of Debt Service Requirements - School - Type I and Current
- 33. Debt Service for Notes (Other than Assessment Notes)
- 34. Debt Service for Assessment Notes
- 35 & 35a. Improvement Authorizations
- 36. Capital Improvement Fund
- 37. Down Payment/Capital Improvements Authorized
- 38. General Capital Surplus, Bond Covenants
- 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

### UTILITIES ONLY

- 40. Instruction
- 41 & 55. Trial Balance - Utility Fund
- 42 & 56. Trial Balance - Utility Assessment Trust Funds
- 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
- 44 & 58. Utility Revenues and Appropriations
- 45 & 59. 2014 Utility Operations
- 46 & 60. Results of Operation, Operating Surplus and Analysis
- 47 & 61. Utility Accounts Receivable; Utility Liens
- 48 & 62. Deferred Charges and List of Judgments - Utility
- 49 & 63. Summary Statement of Debt Service Requirements
- 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
- 51 & 65. Debt Service for Utility Assessment Notes
- 52 & 66. Improvement Authorizations (Utility Capital)
- 53 & 67. Capital Improvement Fund and Down Payments
- 54 & 68. Utility Capital Improvements Authorized in 2014; Utility Capital Surplus