

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

POPULATION LAST CENSUS 30,561  
NET VALUATION TAXABLE 2014 2,813,582,384  
MUNICODE 0802

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
COUNTIES - JANUARY 26, 2015  
MUNICIPALITIES - FEBRUARY 10, 2015**

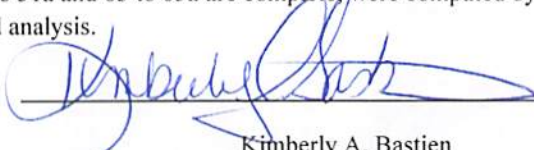
ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Township of Deptford, County of Gloucester

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

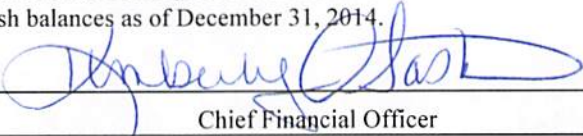
Signature   
Name Kimberly A. Bastien  
Title Certified Municipal Finance Officer  
Email kbastien@deptford-nj.org

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

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

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

Further, I do hereby certify that I, Kimberly A. Bastien, am the Chief Financial Officer, License # N-0833, of the Deptford Township of Gloucester County of Gloucester and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2014, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2014.

Signature   
Title Chief Financial Officer  
Address 1011 Cooper Street, Deptford New Jersey 08096  
Phone Number (856) 686-2200  
Fax Number (856) 845-2039  
Email kbastien@deptford-nj.org

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

**THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:**

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the \_\_\_\_\_ Township of Deptford as of December 31, 2014 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 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:**

Certified by me

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

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**Kimberly A. Bastien**  
Certified Municipal Finance Officer

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(Firm Name)

---

(Address)

---

(Address)

---

(856) 686-2200

---

(Phone Number)

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kbastien@deptford-nj.org

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(Email)

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(856) 845-2039

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(Fax Number)

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

**Township of Deptford**

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

Printed Name: Christian Romano  
Signature: *Christ Romano*  
Certificate #: 008463  
Date: 2-2-15

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER**

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

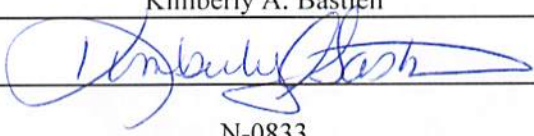
**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2015.

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

Municipality: Township of Deptford

Chief Financial Officer: Kimberly A. Bastien

Signature: 

Certificate #: N-0833

Date: 1/29/15

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: \_\_\_\_\_

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

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

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

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

21-6000532

Fed I.D. #

Township of Deptford

Municipality

Gloucester

County

### Report of Federal and State Financial Assistance

#### Expenditures of Awards

	Fiscal Year Ending:		<u>December 31, 2014</u>
	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	\$ <u>265,504.39</u>	\$ <u>340,335.99</u>	\$ <u>24,776.95</u>

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

\_\_\_\_\_ Single Audit

\_\_\_\_\_ Program Specific Audit

  X   Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

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

(1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

  
\_\_\_\_\_  
Signature Of Chief Financial Officer

1/29/15  
\_\_\_\_\_  
Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

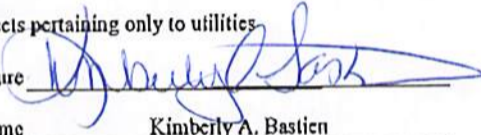
The following certification is to be used ONLY in the event there is NO municipality operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ Township of \_\_\_\_\_ Deptford County of \_\_\_\_\_ Gloucester during the year 2014 and that sheets 40 to 68 are unnecessary.

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

Signature   
Name Kimberly A. Bastien  
Title Certified Municipal Finance Officer

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

#### NOTE:

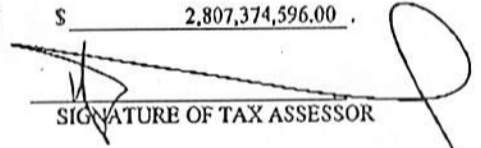
When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

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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 \$ 2,807,374,596.00.

  
SIGNATURE OF TAX ASSESSOR  
Township of Deptford  
MUNICIPALITY  
Gloucester  
COUNTY



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

## POST CLOSING TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2014

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

Title of Account	Debit	Credit
<b>Totals from Sheet 3</b>	37,427,115.18	-
<b>Cash Liabilities:</b>		
Appropriation Reserves		2,560,523.02
Due to State of New Jersey - Senior Citizens & Veterans Deductions		684.20
Local District School Tax Payable		2,056,479.50
Reserve for Encumbrances		284,706.76
Regional School Tax Payable		-
Regional High School Tax Payable		-
County Taxes Payable		-
Due County for Added and Omitted Taxes		163,916.69
Special District Taxes Payable		-
State Library Aid ( See Sheet 16 )		-
Accounts Payable		14,697.84
Accounts Payable - Tax Overpayments		
Prepaid Taxes		665,471.97
Tax Overpayments		96,895.65
Due to State of New Jersey - DCA Fees		15,407.00
Due to Federal & State Grant Fund		28,321.46
Reserve for Insurance Proceeds		25,899.34
Reserve for Insurance Proceeds - Library		6,112.32
<b>Sub-total Cash Liabilities</b>	<b>C</b>	5,919,115.75
Reserve for Receivables		4,154,475.95
School Taxes Deferred (Sheets 13& 14)		17,255,860.50
Fund Balance		10,097,662.98
<b>Total</b>	<b>37,427,115.18</b>	<b>37,427,115.18</b>

(Do not crowd - add additional sheets)















# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

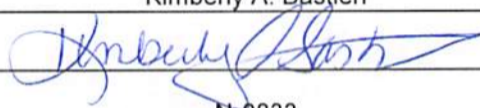
Municipal Public Defender Expended Prior Year 2013: .....	(1)	\$	<u>10,926.94</u>
		x	<u>25%</u>
	(2)	\$	<u>2,731.74</u>

Municipal Public Defender Trust Cash Balance December 31, 2014: ..... (3) \$ 10,810.00

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 +2) = ..... \$ NONE

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: Kimberly A. Bastien  
Signature:   
Certificate #: N-0833  
Date: 1/29/15

**Schedule of Trust Fund Reserves**

<u>Purpose</u>	<u>Amount Dec. 31, 2013 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2014</u>
1. <u>Payroll Deductions Payable</u>	\$ 6,863.26	5,212,221.00	5,213,659.29	\$ 5,424.97
2. <u>Community Police Donations</u>	5,524.84	4,050.00	7,045.00	2,529.84
3. <u>Compensated Sick Fund</u>	221,743.31		47,309.71	174,433.60
4. <u>Curbs and Sidewalks</u>	19,562.91	200.00	0.25	19,762.66
5. <u>Donations - Recreation</u>	76,714.99	170,079.74	73,206.60	173,588.13
6. <u>Escrow Deposits</u>	4,142,761.33	355,851.71	414,413.96	4,084,199.08
7. <u>Flexible Spending Account</u>		12,800.00	10,095.29	2,704.71
8. <u>Federal Forfeitted Funds</u>	6,741.52	9,692.62	6,454.00	9,980.14
9. <u>Housing Impact Trust</u>	1,068,755.53	354,286.22	733,770.06	689,271.69
10. <u>Multiple Dwellings Emergency Comm.</u>	55,842.88	11.15		55,854.03
11. <u>Municipal Forfeitted Funds</u>	2,438.63	82,604.73	47,774.58	37,268.78
12. <u>Net Payroll</u>		6,258,042.62	6,258,042.62	-
13. <u>Outside Employment of Police</u>	15,094.32	133,188.00	143,478.00	4,804.32
14. <u>Police Seized Evidence</u>	27,008.99			27,008.99
15. <u>Public Defender Fund</u>	178.00	12,032.00	1,400.00	10,810.00
16. <u>Recreation Commission</u>	166,497.09	126,453.70	165,237.64	127,713.15
17. <u>Recycling Trust</u>	110,566.89	90,155.92	147,924.45	52,798.36
18. <u>Snow Removal</u>	99,262.39	36,600.34	46,283.93	89,578.80
19. <u>Street Opening Deposits</u>	381,002.20	66,200.00	54,680.50	392,521.70
20. <u>Tax Sale Premiums</u>	668,900.00	475,000.00	679,700.00	464,200.00
21. <u>Redemption of Tax Sale Certificates</u>	152,296.25	972,383.89	1,080,290.80	44,389.34
22. <u>Unemployment Compensation</u>	44,253.53	30,332.03	13,980.17	60,605.39
23. <u>POAA</u>	332.00	52.00		384.00
24. <u>Veteran's Commission</u>	2,956.34	2,037.00	1,059.00	3,934.34
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
<b>Totals:</b>	<b>\$ 7,275,297.20</b>	<b>14,404,274.67</b>	<b>15,145,805.85</b>	<b>\$ 6,533,766.02</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 Dec. 31, 2013	RECEIPTS					Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
<b>Total</b>	-	-	-	-	-	-	-	-

Sheet 7

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
<b>Est. Proceeds Bonds and Notes Authorized</b>		XXXXXXXXXX
<b>Bonds and Notes Authorized but Not Issued</b>	XXXXXXXXXX	-
<b>Cash</b>	2,177,669.19	
<b>Deferred Charges</b>	-	
<b>Funded</b>	10,416,342.73	
<b>Unfunded</b>	7,219,400.00	
<b>State Aid Road Receivable</b>		
<b>Federal Grants Receivable</b>	87,337.00	
<b>Encumbrances Payable</b>		
<b>Contracts Payable</b>		1,146,047.09
<b>General Capital Bonds</b>		10,020,000.00
<b>Assessment Serial Bonds</b>		-
<b>Bond Anticipation Notes</b>		7,219,400.00
<b>Assessment Notes</b>		-
<b>Loans Payable</b>		396,342.73
<b>Loans Payable</b>		-
<b>Improvement Authorizations - Funded</b>		305,550.53
<b>Improvement Authorizations - Unfunded</b>		596,542.22
<b>Capital Improvement Fund</b>		159,938.08
<b>Down Payments on Improvements</b>		-
<b>Capital Surplus</b>		56,928.27
<b>Total</b>	19,900,748.92	19,900,748.92

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	476,987.27	15,842,615.60	315,569.22	16,004,033.65
Trust - Assessment				-
Trust - Dog License	44.00	11,823.06		11,867.06
Trust - Other	300.00	7,200,652.76	520,071.74	6,680,881.02
Capital - General	17,347.56	2,160,321.63		2,177,669.19
Water - Operating    Utility Operating				-
Water - Capital    Utility Capital				-
Utility Operating				-
Utility Capital				-
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund				-
Municipal Open Space Trust Fund				-
Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	494,678.83	25,215,413.05	835,640.96	24,874,450.92

\* - Include Deposits In Transit

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

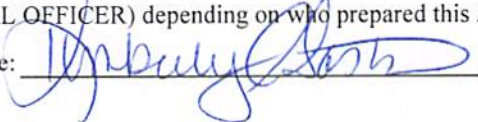
**REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2014.

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

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

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

Signature: 

Title: Certified Municipal Finance Officer

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

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

<b>Columbia Bank</b>	
Current Fund	15,393,969.69
Current Fund - Tax	447,332.42
Current Fund - Ambulance	142.00
Animal Control	11,823.06
Agency	220,496.69
Community Police Donations	2,539.84
Compensated Sick Fund	174,433.60
Curbs and Sidewalks	19,762.91
Developer's Escrow	4,093,952.93
Donations - Recreation	173,632.13
Federal Forfeited Funds	9,980.14
Flexible Spending Account	2,704.71
Housing Impact Trust Account	689,271.69
Municipal Forfeited Funds	78,996.78
Outside Police Trust	4,804.32
Payroll Acct	256,009.89
Police Seized Evidence Fund	27,008.99
Public Defender	10,810.00
Recreation Account	141,671.43
Recycling Trust Account	134,593.36
Snow Removal	93,247.80
Special Trust Acct	384.00
Street Opening Acct	392,221.70
Tax Collector's Premium	486,841.69
Tax Title Lien Redemption	70,828.74
Unemployment Acct	60,605.39
General Capital Acct	2,160,321.63
<b>Bank of America</b>	
Deptford Gardens	11,057.42
Grove Gardens	15,008.18
Hillside Manor Apts	5,343.05
Inverness Apts	9,429.95
Stoneybrook Apts	15,015.43
<b>New Jersey Cash Management</b>	
Current	1,171.49
<b>Total</b>	<b>25,215,413.05</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	Received	Cancelled		Balance Dec. 31, 2014
						-
See Attached Schedule	715,522.15	644,101.07	573,390.74	4,074.03		782,158.45
						-
						-
						-
						-
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						-
						-
						-
						-
						-
<b>Totals</b>	<b>715,522.15</b>	<b>644,101.07</b>	<b>573,390.74</b>	<b>4,074.03</b>	-	<b>782,158.45</b>

Sheet 10

**TOWNSHIP OF DEPTFORD**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Federal and State Grants Receivable  
For the Year Ended December 31, 2014

	Balance Dec. 31, 2013	2014 Budget Revenue Realized	Received	Canceled	Balance Dec. 31, 2014
<b>Federal Grants:</b>					
Bulletproof Vest Fund	\$ 17,982.44	\$ 8,348.04	\$ 6,298.50		\$ 20,031.98
Click It or Ticket	-	1,400.00	1,400.00		-
Community Development Block Grant - Muni. Bathrooms		50,000.00			50,000.00
Community Development Block Grant - Niland Ave.	-	50,000.00			50,000.00
Community Development Block Grant - Trilby Ave.		50,000.00			50,000.00
Cops in Shops		2,000.00	2,000.00		-
Drive Sober or Get Pulled Over	4,400.00	7,500.00	2,650.00	\$ 1,750.00	7,500.00
Edward Byrne Memorial Justice Assistance	5,802.00		5,802.00		-
NJDOT Road Program - Cobblestone Lane	166,256.00		100,039.91		66,216.09
NJDOT Road Program - Marion Ave Phase III		180,000.00			180,000.00
Over the Limit, Under Arrest		2,800.00	2,225.00	575.00	-
Safe & Secure Communities Program	30,000.00	60,000.00	30,000.00		60,000.00
US DOJ DEA High Density Drug Trafficking Enforcement	14,160.41	17,347.00	16,438.88	1,734.17	13,334.36
US Marshall's Joint Task Force	20,000.00	14,000.00	20,000.00		14,000.00
<b>Total Federal Grants</b>	<b>258,600.85</b>	<b>443,395.04</b>	<b>186,854.29</b>	<b>4,059.17</b>	<b>511,082.43</b>
<b>State Grants:</b>					
Alcohol Education, Rehabilitation and Enforcement Fund		3,781.13	3,781.13		-
Body Armor Fund		5,814.13	5,814.13		-
Clean Communities Program		52,640.68	52,640.68		-
Drunk Driving Enforcement Fund		33,774.93	33,774.93		-
Hazardous Discharge Site Remediation Fund - Fasola	44,123.00				44,123.00
Hazardous Discharge Site Remediation Fund - Landfill	391,478.00		193,144.69		198,333.31
Municipal Alliance Grant	12,765.44	36,066.00	23,787.44		25,044.00
Recreation for Individuals with Disabilities	8,014.86		5,239.29	14.86	2,760.71
Recycling Tonnage Grant		59,629.16	59,629.16		-
<b>Total State Grants</b>	<b>456,381.30</b>	<b>191,706.03</b>	<b>377,811.45</b>	<b>14.86</b>	<b>270,261.02</b>
<b>Private Grants</b>					
JIF Safety Incentive Program	540.00	9,000.00	8,725.00		815.00
<b>Total Private Grants</b>	<b>540.00</b>	<b>9,000.00</b>	<b>8,725.00</b>	<b>-</b>	<b>815.00</b>
	<b>\$ 715,522.15</b>	<b>\$ 644,101.07</b>	<b>\$ 573,390.74</b>	<b>\$ 4,074.03</b>	<b>\$ 782,158.45</b>

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations			Expended	Encumbered	Cancelled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
								-
See Attached Schedule	802,045.52	102,202.50	493,905.91		640,529.63	69,990.84	6,813.55	680,819.91
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Total</b>	<b>802,045.52</b>	<b>102,202.50</b>	<b>493,905.91</b>	-	<b>640,529.63</b>	<b>69,990.84</b>	<b>6,813.55</b>	<b>680,819.91</b>

Sheet 11

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

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations			Expended	Encumbered	Cancelled	Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
Total From Page 11	802,045.52	102,202.50	493,905.91	-	640,529.63	69,990.84	6,813.55	680,819.91
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Totals</b>	802,045.52	102,202.50	493,905.91	-	640,529.63	69,990.84	6,813.55	680,819.91

Sheet 11a



**TOWNSHIP OF DEPTFORD**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Reserve For Federal and State Grants - Appropriated  
For the Year Ended December 31, 2014

Program	Balance 1/1/2014	Transferred from		Disbursed	Encumbered	Cancelled	Balance Dec. 31, 2014
		2014 Budget Appropriation	Appropriated by 40A:4-87				
<b>Federal Grants:</b>							
Bulletproof Vest Funds - Prior Years	\$ 7,658.69			\$ 3,259.73	\$ 436.00		\$ 3,962.96
Bulletproof Vest Funds - 2014			\$ 8,348.04				8,348.04
Click It or Ticket			1,400.00	1,400.00			-
<b>Community Development Block Grants:</b>							
Municipal Building Bathrooms		\$ 50,000.00		22,102.20	27,897.80		-
Niland Avenue			50,000.00				50,000.00
Trilby Avenue			50,000.00				50,000.00
Cops In Shops			2,000.00	2,000.00			-
Drive Sober or Get Pulled Over - 2013	4,400.00			2,650.00		\$ 1,750.00	-
Drive Sober or Get Pulled Over - 2014			7,500.00	1,000.00			6,500.00
Edward Byrne Memorial Justice Grant	5,802.00			5,802.00			-
Emergency Management Assistance Grant	4,023.30						4,023.30
Municipal Stormwater Grant	10,912.98						10,912.98
NJDOT Road Program - Cobblestone Land	166,256.00			152,090.46			14,165.54
NJDOT Road Program - Marion Ave Phase III			180,000.00				180,000.00
Over the Limit, Under Arrest			2,800.00	2,225.00		575.00	-
Safe & Secure Communities Program			60,000.00	60,000.00			-
US DOJ DEA High Density Drug Trafficking Enforcement 2013	12,930.91			11,842.96		1,087.95	-
US DOJ DEA High Density Drug Trafficking Enforcement 2014			17,347.00	4,141.77			13,205.23
US Marshall's Joint Task Force - 2013	17,019.52			17,019.52			-
US Marshall's Joint Task Force - 2014			14,000.00	4,497.70			9,502.30
<b>Total Federal Grants</b>	<b>229,003.40</b>	<b>50,000.00</b>	<b>393,395.04</b>	<b>290,031.34</b>	<b>28,333.80</b>	<b>3,412.95</b>	<b>350,620.35</b>

**TOWNSHIP OF DEPTFORD**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Reserve For Federal and State Grants - Appropriated  
For the Year Ended December 31, 2014

Program	Balance 1/1/2014	Transferred from		Disbursed	Encumbered	Cancelled	Balance Dec. 31, 2014
		2014 Budget Appropriation	Appropriated by 40A:4-87				
<b>State Grants:</b>							
Alcohol, Education, Rehabilitation and Enforcement Grant	\$ 5,836.98		\$ 3,781.13	\$ 900.00			\$ 8,718.11
Body Armor Grant - Prior Years	30,729.25			14,975.27	\$ 10,040.00		5,713.98
Body Armor Grant - 2014			5,814.13				5,814.13
Clean Communities Program - 2013	48,311.85			28,020.97	14,000.00		6,290.88
Clean Communities Program - 2014			52,640.68	6,900.00	11,112.00		34,628.68
Drunk Driving Enforcement Fund - 2012	12,445.28			9,024.50	69.00		3,351.78
Drunk Driving Enforcement Fund - 2013	10,029.08			600.00			9,429.08
Drunk Driving Enforcement Fund - 2014			33,774.93	11,355.63			22,419.30
Drunk Driving Enforcement - County		\$ 2,620.00		2,620.00			-
Hazardous Discharge Site Remediation Fund - Fasola Park	2,042.60						2,042.60
Hazardous Discharge Site Remediation Fund - Landfill/Fasola	391,478.00			193,144.69			198,333.31
Municipal Alliance Grant - 2013	10,328.64			7,030.90		\$ 3,297.74	-
Municipal Alliance Grant - Jan-Jun 2014		13,777.50		13,777.50			-
Municipal Alliance Grant - July 2014-June 2015		31,305.00		8,239.83	4,750.88		18,314.29
Recreation for Individuals with Disabilities	9,530.86			3,436.70		14.86	6,079.30
Recycling Tonnage Grant	41,467.26			40,310.00			1,157.26
<b>Total State Grants</b>	<b>562,199.80</b>	<b>47,702.50</b>	<b>96,010.87</b>	<b>340,335.99</b>	<b>39,971.88</b>	<b>3,312.60</b>	<b>322,292.70</b>
<b>Private Grants:</b>							
Wal-Mart Foundation Emergency Services Equipment	2,500.00			2,412.00		88.00	-
JIF Safety Incentive Program	4,496.07	4,500.00	4,500.00	3,904.05	1,685.16		7,906.86
Comcast Technology Grant	3,846.25			3,846.25			-
<b>Total Private Grants</b>	<b>10,842.32</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>10,162.30</b>	<b>1,685.16</b>	<b>88.00</b>	<b>7,906.86</b>
	<b>\$ 802,045.52</b>	<b>\$ 102,202.50</b>	<b>\$ 493,905.91</b>	<b>\$ 640,529.63</b>	<b>\$ 69,990.84</b>	<b>\$ 6,813.55</b>	<b>\$ 680,819.91</b>

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Receipts / Awards				Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
								-
								-
See Attached Schedule	2,660.00	93,186.00	493,905.91	644,101.07				59,669.16
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
<b>Totals</b>	<b>2,660.00</b>	<b>93,186.00</b>	<b>493,905.91</b>	<b>644,101.07</b>	-	-	-	<b>59,669.16</b>

Sheet 12

**TOWNSHIP OF DEPTFORD**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Reserve for Federal and State Grants - Unappropriated  
For the Year Ended December 31, 2014

Program	Balance Dec. 31, 2013	Transferred from		Receipts/ Awards	Balance Dec. 31, 2014
		2014 Budget Appropriations	Appropriated by 40A:4-87		
<b>Federal Grants:</b>					
Bulletproof Vest Fund	-		\$ 8,348.04	\$ 8,348.04	-
Click It or Ticket			1,400.00	1,400.00	-
Community Development Block Grant					-
Municipal Building Bathrooms	\$ 50,000.00	-	-	50,000.00	-
Niland Avenue		50,000.00	-	50,000.00	-
Trilby Avenue		50,000.00	-	50,000.00	-
Cops In Shops		2,000.00	-	2,000.00	-
Drive Sober or Get Pulled Over		7,500.00	-	7,500.00	-
Edward Byrne Memorial Justice Assistance		-	-	-	-
Emergency Management Assistance Grant		-	-	-	-
Hazardous Discharge Site Remediation Fund - Fasola		-	-	-	-
Municipal Stormwater Grant		-	-	-	-
NJDOT Road Program - Marion Ave Phase III			180,000.00	180,000.00	-
Over the Limit, Under Arrest			2,800.00	2,800.00	-
Safe & Secure Communities Program			60,000.00	60,000.00	-
US DOJ DEA High Density Drug Trafficking			17,347.00	17,347.00	-
US Marshall's Joint Task Force			14,000.00	14,000.00	-
<b>Total Federal Grants</b>	<b>-</b>	<b>50,000.00</b>	<b>393,395.04</b>	<b>443,395.04</b>	<b>-</b>
<b>State Grants:</b>					
Alcohol Education, Rehabilitation and Enforcement Fund			3,781.13	3,781.13	-
Body Armor Fund			5,814.13	5,814.13	-
Clean Communities Program			52,640.68	52,640.68	-
Drunk Driving Enforcement Fund	-		33,774.93	33,774.93	-
Gloucester County DUI Fund	\$ 2,660.00	2,620.00		-	\$ 40.00
Municipal Alliance Grant		36,066.00		36,066.00	-
Recycling Tonnage Grant		-		59,629.16	59,629.16
<b>Total State Grants</b>	<b>2,660.00</b>	<b>38,686.00</b>	<b>96,010.87</b>	<b>191,706.03</b>	<b>59,669.16</b>
<b>Private Grants:</b>					
JIF Safety Incentive Program		4,500.00	4,500.00	9,000.00	-
	-	4,500.00	4,500.00	9,000.00	-
	\$ 2,660.00	\$ 93,186.00	\$ 493,905.91	\$ 644,101.07	\$ 59,669.16

## \*LOCAL DISTRICT SCHOOL TAX

	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	17,255,860.50
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX	38,624,680.00
Levy Calendar Year 2014	XXXXXXXXXX	
Paid	36,568,200.50	XXXXXXXXXX
Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	2,056,479.50	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85004-00	17,255,860.50	XXXXXXXXXX
	55,880,540.50	55,880,540.50

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

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2014 85045-00	XXXXXXXXXX	
2014 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2014 85046-00	-	XXXXXXXXXX
	-	-

## 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 July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 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

	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 July 1, 2014 - June 30, 2015	XXXXXXXXXX	
Levy Calendar Year 2014	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 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	-	-



# STATE LIBRARY AID

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

		Debit	Credit
Balance January 1, 2014	80004-01	XXXXXXXX	
State Library Aid Received in 2014	80004-02	XXXXXXXX	
Expended	80004-09		XXXXXXXX
Balance December 31, 2014	80004-10	-	
		-	-

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

Balance January 1, 2014	80004-03	XXXXXXXX	
State Library Aid Received in 2014	80004-04	XXXXXXXX	
Expended	80004-11		XXXXXXXX
Balance December 31, 2014	80004-12	-	
		-	-

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

Balance January 1, 2014	80004-05	XXXXXXXX	
State Library Aid Received in 2014	80004-06	XXXXXXXX	
Expended	80004-13		XXXXXXXX
Balance December 31, 2014	80004-14	-	
		-	-

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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



# STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,194,000.00	2,194,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	6,505,087.40	7,305,029.91	799,942.51
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	493,905.91	493,905.91	-
			-
Total Miscellaneous Revenue Anticipated 80103-	6,998,993.31	7,798,935.82	799,942.51
Receipts from Delinquent Taxes 80104-	1,600,000.00	1,636,790.35	36,790.35
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	20,604,208.28	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-	942,230.54	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	21,546,438.82	22,299,581.75	753,142.93
	32,339,432.13	33,929,307.92	1,589,875.79

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	79,874,734.20
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	38,624,680.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	17,018,665.01	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	163,916.69	XXXXXXXXXX
Special District Taxes 80113-00	4,298,249.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	2,530,358.25
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	22,299,581.75	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	82,405,092.45	82,405,092.45

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



# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	31,845,526.22
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	493,905.91
Appropriated for 2014 (Budget Statement Item 9)	80012-03	32,339,432.13
Appropriated for 2014 Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>32,339,432.13</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>32,339,432.13</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	27,248,504.79
Paid or Charged - Reserve for Uncollected Taxes	80012-09	2,530,358.25
Reserved	80012-10	2,560,523.02
<b>Total Expenditures</b>	<b>80012-11</b>	<b>32,339,386.06</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>46.07</b>

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2014 Authorizations	XXXXXXXXXX	
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
<b>Total Authorizations</b>	<b>XXXXXXXXXX</b>	<b>-</b>
<b>Deduct Expenditures:</b>	<b>XXXXXXXXXX</b>	
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		<b>-</b>

# RESULTS OF 2014 OPERATION

## CURRENT FUND

		Debit	Credit
<b>Excess of Anticipated Revenues:</b>		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	799,942.51
Delinquent Tax Collections	80013-02	XXXXXXXXXX	36,790.35
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	753,142.93
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXXXXX	46.07
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	337,338.08
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	
Sale of Municipal Assets		XXXXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves	80013-05	XXXXXXXXXX	1,841,719.05
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXXXXX	17,077.61
Regulatory Excess - Animal Control Fund		XXXXXXXXXX	
Cancellation of Misc Reserves and Accounts Payable		XXXXXXXXXX	2,739.52
Tax Overpayments Cancelled		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2014	80013-07	17,255,860.50	XXXXXXXXXX
Balance December 31, 2014	80013-08	XXXXXXXXXX	17,255,860.50
<b>Deficit in Anticipated Revenues:</b>		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2014	80013-12		XXXXXXXXXX
Prior Year Senior Citizens Disallowed		18,797.26	XXXXXXXXXX
Refund of Prior Year Revenue		343,910.36	XXXXXXXXXX
Federal and State Grant Adjustments			XXXXXXXXXX
Veteran and Senior Citizen Deduction Receivable Cancelled		6,112.32	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,419,976.18	XXXXXXXXXX
		21,044,656.62	21,044,656.62



## SURPLUS - CURRENT FUND YEAR 2014

		Debit	Credit
1. Balance January 1, 2014	80014-01	XXXXXXXXXX	8,871,686.80
2.		XXXXXXXXXX	
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXXXXX	3,419,976.18
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	2,194,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2014	80014-05	10,097,662.98	XXXXXXXXXX
		12,291,662.98	12,291,662.98

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

Cash	80014-06		16,004,033.65
Investments	80014-07		-
Sub Total			16,004,033.65
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		5,919,115.75
Cash Surplus	80014-09		10,084,917.90
Deficit in Cash Surplus	80014-10		
<b>Other Assets Pledged to Surplus: *</b>			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12	-	
Cash Deficit #	80014-13		
Due from Deptford Township Library		12,745.08	
Total Other Assets	80014-14		12,745.08
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		10,097,662.98

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2014 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>77,216,281.78</u>
or			
(Abstract of Ratables)	82113-00		<u>                    </u>
2. Amount of Levy Special District Taxes	82102-00		<u>4,298,249.00</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>781,792.47</u>
5a. Subtotal 2014 Levy		<u>82,296,323.25</u>	
5b. Reductions due to tax appeals **			
5c. Total 2014 Tax Levy	82106-00		<u><u>82,296,323.25</u></u>
6 Transferred to Tax Title Liens	82107-00		<u>155,849.36</u>
7. Transferred to Foreclosed Property	82108-00		<u>                    </u>
8. Remitted, Abated or Canceled	82109-00		<u>612,163.58</u>
9. Discount Allowed	82110-00		<u>                    </u>
10. Collected in Cash: In 2013	82121-00		<u>516,259.89</u>
In 2014 *	82122-00		<u>78,884,176.44</u>
R.E.A.P. Revenue	82124-00		<u>                    </u>
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>474,297.87</u>
Total to Line 14	82111-00		<u><u>79,874,734.20</u></u>
11. Total Credits			<u><u>80,642,747.14</u></u>
12. Amount Outstanding December 31, 2014	83120-00		<u>1,653,576.11</u>
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is	<u>97.06%</u>		<u>82112-00</u>

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

**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10			<u>79,874,734.20</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals			<u>                    -</u>
To Current Taxes Realized in Cash (Sheet 17)			<u><u>79,874,734.20</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 Veterans 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. (N.J.S.A. 40A:4-41)

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

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

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

**(1) Utilizing Accelerated Tax Sale**

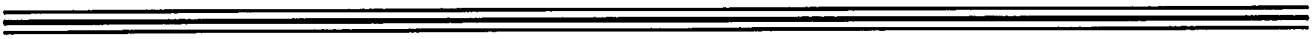
Total of Line 10 Collected in Cash (sheet 22).....

LESS: Proceeds from Accelerated Tax Sale.....

**NET Cash Collected** .....

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

Percentage of Collection Excluding Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is.....



**(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 Accelerated Tax Sale Proceeds  
(Net Cash Collected divided by Item 5c) is.....



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

	Debit	Credit
1. Balance January 1, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	5,833.91	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	471,750.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings		XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	10,750.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	8,202.13
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXXXX	18,797.26
9. Received in Cash from State	XXXXXXXXXX	462,018.72
10. Cancelled		
11.		
12. Balance December 31, 2014	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	684.20	XXXXXXXXXX
	489,018.11	489,018.11

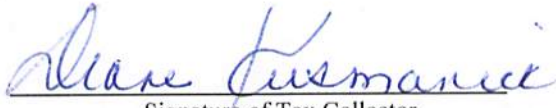
**Calculation of Amount to be included on Sheet 22, Item 10-  
2014 Senior Citizens and Veterans Deductions Allowed**

Line 2	471,750.00
Line 3	-
Line 4	10,750.00
Sub-Total	482,500.00
Less: Line 7	8,202.13
To Item 10, Sheet 22	474,297.87

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

		Debit	Credit
Balance January 1, 2014		XXXXXXXXXX	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance December 31, 2014		-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		-	-

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

  
Signature of Tax Collector

8300                      1/30/15  
License #                      Date

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

	YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		38,624,680.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		-
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		17,018,665.01
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		4,298,249.00
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		-
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by [ ] [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<b>Analysis of Item 11:</b>		
Local District School Tax (Amount Shown on Line 2 Above)	-	<ul style="list-style-type: none"> <li>* Must not be stated in an amount less than "actual" Tax of year 2014.</li> <li>** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.</li> </ul>
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space 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) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07		

# ACCELERATED TAX SALE - CHAPTER 99

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

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

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

B. Reserve for Uncollected Taxes Exclusion  
Outstanding Balance of Delinquent Taxes  
(sheet 26, Item 14A) x % of           993,800.82            
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 \$           993,800.82            
[(B x C) + B]

E. Net Reserve for Uncollected Taxes  
Appropriation in Current Budget \$           (993,800.82)            
(A - D)

### 2015 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$                     -

2. Taxes not Included in the budget (AFS 25, items 2 thru 7) \$                     -

**Total** \$                     -

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$                     -

4. Cash Required \$                     -

5. Total Required at                                      % (items 4+6) \$           (993,800.82)          

6. Reserve for Uncollected Taxes (item E above) \$           (993,800.82)

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2014			2,733,291.35	XXXXXXXXXX
A. Taxes	83102-00	1,556,728.23	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	1,176,563.12	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	250.00
B. Tax Title Liens		83106-00	XXXXXXXXXX	3,495.66
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXXXX	
4. Added Taxes		83110-00	28,325.02	XXXXXXXXXX
5. Added Tax Title Liens		83111-00		XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	12,300.31
B. Tax Title Liens - Transfers from Taxes		83107-00	12,300.31	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	2,757,870.71
8. Totals			2,773,916.68	2,773,916.68
9. Balance Brought Down			2,757,870.71	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	1,636,290.35
A. Taxes	83116-00	1,551,086.49	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	85,203.86	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2014 Tax Sale			652.45	XXXXXXXXXX
12. 2014 Taxes Transferred to Liens			155,849.36	XXXXXXXXXX
13. 2014 Taxes			1,653,576.11	XXXXXXXXXX
14. Balance December 31, 2014			XXXXXXXXXX	2,931,658.28
A. Taxes	83121-00	1,674,992.56	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	1,256,665.72	XXXXXXXXXX	XXXXXXXXXX
15. Totals			4,567,948.63	4,567,948.63

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 59.33%

17. Item No. 14 multiplied by percentage shown above is 1,739,401.39 and represents the maximum amount that may be anticipated in 2015. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance January 1, 2014	84101-00	1,051,400.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2014		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2014	84114-00	XXXXXXXXXX	1,051,400.00
		1,051,400.00	1,051,400.00

### CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2014	84115-00		XXXXXXXXXX
16. 2014 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2014	84119-00	XXXXXXXXXX	-
		-	-

### MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2014	84120-00		XXXXXXXXXX
21. 2014 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2014	84124-00	XXXXXXXXXX	-
		-	-

Analysis of Sale of Property: \$ \_\_\_\_\_ -  
 \* Total Cash Collected in 2014 (84125-00) \_\_\_\_\_

Realized in 2014 Budget \_\_\_\_\_ -

To Results of Operation (Sheet 19) \_\_\_\_\_ -

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2013 per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____ -
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____ -
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
<u>Sub-total Current Fund</u>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

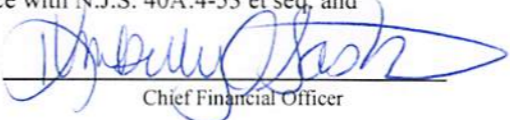
<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.**

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-
					80025-00	80026-00	

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page

  
 Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance Dec. 31, 2014 must be entered here and then raised in the 2015 budget.



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

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
		Totals	-	-	-	-	-
					80027-00	80028-00	

Sheet 30

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

  
 Chief Financial Officer

\* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column Balance Dec. 31, 2014 must be entered here and then raised in the 2015 budget.

**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	XXXXXXXX	12,080,000.00	
Issued	80033-02	XXXXXXXX		
Paid	80033-03	2,060,000.00	XXXXXXXX	
Outstanding December 31, 2014	80033-04	10,020,000.00	XXXXXXXX	
		12,080,000.00	12,080,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 2,130,000.00
2015 Interest on Bonds *		80033-06	324,980.00	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2014	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2014	80033-10	-	XXXXXXXX	
		-	-	
2015 Bond Maturities - Assessment Bonds			80033-11	\$
2015 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 324,980.00

**LIST OF BONDS 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  
MUNICIPAL GREEN ACRES LOAN**

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXXXX	431,676.13	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	35,333.40	XXXXXXXXXX	
Outstanding December 31, 2014	80033-04	396,342.73	XXXXXXXXXX	
		431,676.13	431,676.13	
2015 Loan Maturities			80033-05	\$ 36,043.60
2015 Interest on Loans			80033-06	\$ 7,747.53
<b>Total 2015 Debt Service for</b>	<b>Loan</b>		<b>80033-13</b>	<b>\$ 43,791.13</b>

**LOAN**

Outstanding January 1, 2014	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2014	80033-10	-	XXXXXXXXXX	
		-	-	
2015 Loan Maturities			80033-11	\$
2015 Interest on Loans			80033-12	\$
<b>Total 2015 Debt Service for</b>	<b>Loan</b>		<b>80033-13</b>	<b>\$ -</b>

**LIST OF LOANS ISSUED DURING 2014**

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
<b>Total</b>	-	-		
	80033-14	80033-15		

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

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding December 31, 2014	80034-03	-	XXXXXXXX	
		-	-	
2015 Bond Maturities - Term Bonds	80034-04		\$	
2015 Interest on Bonds *	80034-05		\$	
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2014	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding December 31, 2014	80034-09	-	XXXXXXXX	
		-	-	
2015 Interest on Bonds *	80034-10		\$	
2015 Bond Maturities - Serial Bonds			80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

## LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-		

### 2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ _____	\$ _____
3. Tax Anticipation Notes	80038-	\$ _____	\$ _____
4. Interest on Unpaid State and County Taxes	80039-	\$ _____	\$ _____
5. _____		\$ _____	\$ _____
6. _____		\$ _____	\$ _____

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Tax Appeal Refunding Notes - Series A	425,000.00	1/26/2012	141,500.00	1/22/2015	0.89%	142,000.00	1,255.85	1/22/2015
Tax Appeal Refunding Notes - Series A	711,000.00	4/25/2012	237,000.00	1/22/2015	0.89%	237,000.00	2,103.44	1/22/2015
2. Tax Appeal Refunding Notes - Series B	1,515,000.00	11/17/2014	1,515,000.00	11/16/2015	1.25%	757,500.00	18,884.90	11/16/2015
3. Bond Anticipation Note - Series A	1,191,500.00	1/24/2013	1,191,500.00	1/21/2015	1.00%		11,881.90	1/21/2015
4. Bond Anticipation Note - Series A	1,422,150.00	1/22/2014	1,422,150.00	1/21/2015	1.00%		14,182.00	1/21/2015
5. Bond Anticipation Note - Series B	2,712,250.00	11/17/2014	2,712,250.00	11/16/2015	1.25%		33,808.95	11/16/2015
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
<b>Total</b>	<b>7,976,900.00</b>		<b>7,219,400.00</b>			<b>1,136,500.00</b>	<b>82,117.04</b>	

Sheet 33

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

80051-01

80051-02

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

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

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

All notes with an original date of issue of 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
<b>Total</b>	-		-			-	-	

Sheet 34

MEMO: \*See Sheet 33 for clarification of \*Original Date of Issue\*  
 Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.  
 \*\*Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

(Do not crowd - add additional sheets)

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
		For Principal	For Interest/Fees
<b>Leases approved by LFB after July 1, 2007</b>			
1.			
2.			
3.			
4.			
5.			
<b>Sub-total</b>			
<b>Leases approved by LFB prior to July 1, 2007</b>			
1.			
2.			
3.			
4.			
5.			
<b>Sub-total</b>			
<b>Total</b>	-	-	-
		80051-01	80051-02

Sheet 34a

(Do not crowd - add additional sheets)

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Payables Cancelled	Expended	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
Schedule Attached	552,509.89	853,650.68	4,613,000.00	53,944.30	5,089,660.66	81,351.46	305,550.53	596,542.22
	552,509.89	853,650.68	4,613,000.00	53,944.30	5,089,660.66	81,351.46	305,550.53	596,542.22

Sheet 35

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



## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2014			
	Funded	Unfunded					Funded	Unfunded		
Totals from Sheet 35	552,509.89	853,650.68	4,613,000.00		53,944.30	5,089,660.66	81,351.46	305,550.53	596,542.22	
<b>Total</b>	<b>7000-</b>	552,509.89	853,650.68	4,613,000.00		53,944.30	5,089,660.66	81,351.46	305,550.53	596,542.22

Sheet 35a

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

**TOWNSHIP OF DEPTFORD**  
**GENERAL CAPITAL FUND**  
Statement of Improvement Authorizations  
For the Year Ended December 31, 2014

Ordinance Number	Improvement Description	Ordinance		Balance December 31, 2013		2014 Authorizations	Payables Cancelled	Paid or Charged	Cancelled	Balance December 31, 2014	
		Date	Amount	Funded	Unfunded					Funded	Unfunded
19-2007	Various Capital Improvements: Purchase of Open Space Property Almonesson Lake Dam	10/15/07	\$ 285,000	\$ 83,197.74				2,500.00		\$ 80,697.74	
		10/15/07	65,000	58,175.20						58,175.20	
16-2008	Various Capital Improvements: Improvements to Municipal Restrooms	10/20/08	25,000	25,000.00				60.00		24,940.00	
15-2009	Various Capital Improvements Improvements to Deptford Center Road	11/9/09	330,000	18,136.13			24,901.55	\$ 11,649.00		31,388.68	
15-2009	Various Capital Improvements Construction of Municipal Restroom Facility	11/9/09	50,000	50,000.00						50,000.00	
15-2010	Acquisition of Technology Equipment	10/4/10	40,000	25,490.95				4,836.80		20,654.15	
11-2011	Various Capital Improvements Reconst. and Restoration of Various Roadways	7/11/11	780,000	265,913.70		(222,000.00)		4,218.94		39,694.76	\$
5-2012	Various Capital Improvements Renov/Replace of Public Works Garage	2/27/12	100,000		\$ 19,708.97				19,708.97		
	Acq and Replace of HVAC System Muni Bldgs	2/27/12	175,000		69,023.00			17,106.28			51,916.72
	Const of Oak Valley Veterans Park	2/27/12	20,000		4,000.00			1,300.00			2,700.00
15-2012	Various Capital Improvements Acq of Four Wheel Drive Vehicles	5/7/12	160,000		1,805.00		\$		1,805.00		
	Improv to Summit Ave	5/7/12	70,000	1,140.99	14,000.00				15,140.99		
	Const ADA Ramps in Oak Valley and Bexhill Far	5/7/12	110,000		4,310.15						4,310.15
9-2013	Construction of Veterans Park Memorial	5/6/13	35,000		882.87						882.87
20-2012	Various Capital Improvements Reconst/Resurfacing of Various Roadways	6/11/12	672,000		100,495.00	(93,000.00)	29,042.20	36,537.20			
	Reconst/Resurfacing of Caulfield Ave.	6/11/12	238,000		44,696.50				\$ 44,696.50		
28-2012	Tax Refunding Bonds	11/12/12	265,000		6,474.42			1,666.58			4,807.84
6-2013	Various Capital Improvements Reconst/Resurfacing of Various Roadways	4/15/13	761,000		228,794.15	\$		170,971.88			57,822.29
	Reconst. Of Turkey Hill Road	4/15/13	228,000		201,141.67			196,282.43			4,859.24
	Various Imp. To Almonesson Rd Bike Path	4/15/13	231,000		63,692.25			7,272.00			56,420.25
	Various Imp. To Fasola Park Walking Path	4/15/13	192,000		50,487.75			400.00			50,087.75
	Reconst/Restoration of Asbury Ave.	4/15/13	81,000		23,449.20			884.50			22,564.70
	Reconst/Restoration of Village Blvd Ramps	4/15/13	104,000		20,689.75			500.00			20,189.75
11-2013	Various Capital Improvements to Municipal Bldg	6/10/13	50,000	22,823.00				22,823.00			

(Continued)

**TOWNSHIP OF DEPTFORD**  
**GENERAL CAPITAL FUND**  
Statement of Improvement Authorizations  
For the Year Ended December 31, 2014

Ordinance Number	Improvement Description	Ordinance		Balance December 31, 2013		2014 Authorizations	Payables Cancelled	Paid or Charged	Cancelled	Balance December 31, 2014	
		Date	Amount	Funded	Unfunded					Funded	Unfunded
16-2013	Acq and Install of Computer Infrastructure	9/9/13	\$ 165,000	2,632.18	\$		0.55	\$ 2,632.73		\$	(0.00)
1-2014	Various Capital Improvements										
	Various Improv to Veteran's Park	2/25/14	\$ 30,000			30,000		12,400.00			17,600.00
	Various Improv to Pole Barn at Public Works	2/25/14	205,000			205,000		160,430.63			44,569.37
	Various Improv to Fasola Park	2/25/14	360,000			360,000		204,350.00			155,650.00
	Acq of Real Property	2/25/14	550,000			550,000		507,841.51			42,158.49
2-2014	Acquisition of Dump Truck with Plow and Spreader	2/25/14	175,000			175,000.00		175,000.00			
10-2014	Tax Refunding Bonds	5/19/14	1,515,000			1,515,000.00		1,508,639.90			6,360.10
12-2014	Various Capital Improvements										
	Various Road Improvements	5/19/14	1,380,000			1,380,000.00		1,346,541.00			33,459.00
	Various Improvement Fasola Park Paths/Roads	5/19/14	330,000			330,000.00		314,337.50			15,662.50
13-2014	Acquisition of Two Police Sport Utility Vehicles	5/19/14	68,000			68,000.00		68,000.00			
14-2014	Acquisition of Various Equip for EMS	5/19/14	315,000			315,000.00		310,478.80			4,521.20
				<u>\$ 552,509.89</u>	<u>\$ 853,650.68</u>	<u>\$ 4,613,000.00</u>	<u>\$ 53,944.30</u>	<u>\$ 5,089,660.66</u>	<u>\$ 81,351.46</u>	<u>\$ 305,550.53</u>	<u>\$ 596,542.22</u>
	Capital Improvement Fund					\$ 142,750.00			\$ 1,140.99		
	Fund Balance					243,000.00					
	Deferred Charges to Future Taxation - Unfunded					4,470,250.00			80,210.47		
	Cash Disbursements							\$ 3,943,613.57			
	Contracts Payable						\$ 53,944.30	1,127,334.59			
	Encumbrances Payable							18,712.50			
						<u>\$ 4,856,000.00</u>	<u>\$ 53,944.30</u>	<u>\$ 5,089,660.66</u>	<u>\$ 81,351.46</u>		



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2014	80030-01	XXXXXXXXXX	
Received from 2014 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2014 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2014	80030-05	-	XXXXXXXXXX
		-	-

\*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
1-14 Various Capital Improvement	1,145,000.00	1,087,750.00	57,250.00	57,250.00
2-14 Acq of Dump Truck	175,000.00		175,000.00	
10-14 Tax Refunding Bonds	1,515,000.00	1,515,000.00		
12-14 Various Capital Improv.	1,710,000.00	1,624,500.00	85,500.00	85,500.00
13-14 Acq of Police SUV	68,000.00		68,000.00	
Total 80032-00	4,613,000.00	4,227,250.00	385,750.00	142,750.00

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	XXXXXXXXXX	270,984.27
Premium on Sale of Bonds		XXXXXXXXXX	28,944.00
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02	243,000.00	XXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2014	80029-04	56,928.27	XXXXXXXXXX
		299,928.27	299,928.27

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2014 \_\_\_\_\_
2. Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A) \_\_\_\_\_
3. Amount of Bonds Issued Under Item 1 Maturing in 2015 \_\_\_\_\_
4. Amount of Interest on Bonds with a Covenant - 2015 Requirement \_\_\_\_\_
5. Total of 3 and 4 - Gross Appropriation \_\_\_\_\_ -
6. Less Amount of Special Trust Fund to be Used \_\_\_\_\_
7. Net Appropriation Required \_\_\_\_\_ -

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

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

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

MUNICIPALITIES ONLY

**IMPORTANT**

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

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

A.

- 1. Total Tax Levy for the Year 2014 was \$ 82,296,323.25
- 2. Amount of Item 1 Collected in 2014 (\*) \$ 79,874,734.20
- 3. Seventy (70) percent of Item 1 \$ 57,607,426.28

(\*) Including prepayments and overpayments applied.

B.

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

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

C. Does the appropriation required to be included in the 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 \$ \_\_\_\_\_
- 2. 4% of 2013 Tax Levy for all purposes:  
Levy -- \_\_\_\_\_ = \$ \_\_\_\_\_ -
- 3. Cash Deficit 2014 \$ \_\_\_\_\_
- 4. 4% of 2014 Tax Levy for all purposes:  
Levy -- 82,296,323.25 = \$ 3,291,852.93

E.

<u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ <u>163,916.69</u>	\$ <u>163,916.69</u>
3. Amounts due Special Districts	\$ _____	\$ _____ -	\$ _____ -
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>2,056,479.50</u>	\$ <u>2,056,479.50</u>

**INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 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 filed in should be marked "Not Applicable".

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1d	Report of Federal & State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance--Current Fund
4.	Trial Balance--Public Assistance Fund
5.	Trial Balance--Federal and State Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and Reserves
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, 9b, 9c	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
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13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Tax
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 Operations--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 2011
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"
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25a.	Appropriation
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27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31, 31a	Summary Statement of Debt Service Requirements - Municipal
32.	Summary Statement of Debt Service Requirements - School - Type 1 and Current
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34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2014
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
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40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
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44 & 58.	Utility Revenues and Appropriations
45 & 59.	2014 Utility Operations
46 & 60.	Results of Operations, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
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49 & 63.	Summary Statement of Debt Service Requirements
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50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
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51a. & 65a.	Schedule of Capital Lease Program Obligations
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53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2014; Utility Capital Surplus