ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015 (UNAUDITED)

POPULATION LAST CENSUS	
	5,819
NET VALUATION TAXABLE 2015	\$1,686,911,700
MUNICODE	718

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY: COUNTIES - JANUARY 26, 2016 MUNICIPALITIES - FEBRUARY 10, 2016

ANNU TATE TION	JAL FINAL D 40A:5-12 OF BUDG	NCIAL STATEME 2, AS AMENDED, 0 ETS BY THE DIRI	NT REQUIRED TO	BE FILED UND	RUARY 10, 2016 ER NEW JERSEY STATUTES AND REQUIRED PRIOR TO CERTIFIC CAL GOVERNMENT SERVICES.	NO- CA-
Borou		of	Roseland		_, County of Essex	
		SEE B	SACK COVER FOR I	NDEX AND IN		
			DO NOT USE	THESE SPACE	SS SS	
		Date		7		
	-			Exam	ined By:	
	1				Preliminary Check	
	2	В			Examined	-
I hereby and can l	certify that the supported	the debt shown on Sh I upon demand by a r	egister or other detailed	a and 63 to 65a and analysis.	are complete, were computed by me	
			Signature	Mauron	Chumcus	
			Title	Chief Finar	icial Officer	
(This MU	JST be signe	ed by Chief Financial	Officer, Comptroller,	Auditor or Regist	ered Municipal Accountant.)	_
			BY THE CHIEF			
copy of the	i ave not pre j e original or iave been m	pared) [eliminate of the clerk	ency appropriations and	equired also include at all calculation	ment, (which I have prepared) ded herein and that this Statement is an s, extensions and additions are correct, to portained herein are in proof; I further cent ds kept and maintained in the Local Uni	hat no
Further, I officer, Li Roseland		39 ,	Maureen Chumacas of the Borough County of Essex		, am the Chief Financial	_ of
the stateme Unit as at lassurances	ents annexed December 3 as to the ve	d hereto and made a p 1, 2015, completely in tracity of required inf	part hereof are true state in compliance with N.J. formation included here	S. 40A:5-12, as a	and that neial condition of the Local amended. I also give complete certification by the as of December 31, 2015.	
Si	gnature	Mario	on Chumco	ω		
Ti	tle	Chief Fin	ancial Officer			
A	ddress	140 Eagle	e Rock Avenue			-,
Pł	Phone Number 973-403-6884				M.b	
Fa	ıx Number	973-403-0	0631			5 .0
Er	nail	mchumac	as@roselandnj.org			•2 <u>4</u>
IT	IS HEREB	Y INCUMBENT UP	ON THE CHIEF FINA	NCIAL OFFICE	R, WHEN NOT PREPARED BY	5

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.

NOT APPLICABLE

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOL

	CE COUCED CL	ERTIFICATION BY AI	N RMA IS AS FOLLOWS:
Prepar			tatement of Statutory Auditor Only)
I have paccompavailabas of Deby the I	prepared the post- panying Annual Fin le to me by the ecember 31, 2015 a Division of Local G ection with the filin	closing trial balances, relate nancial Statement from the Borough and have applied certain ag	ed statements and analyses included in the books of account and records made of Roseland reed-upon procedures thereon as promulgated to assist the Chief Financial Officer Statement for the year then ended
post-clos procedu [elimina: Statemen State of] Had I pe in accord attention Financial	sing trial balances, res, (except for cite one] came to my at for the year end New Jersey, Depair formed additional lance with general that would have be statement relates	related statements and anareumstances as set forth bey attention that caused me to ed 2015 is not in substantial timent of Community Affail procedures or had I made by accepted auditing standare en reported to the governity only to the accounts and it	e an examination of accounts made in ds, I do not express an opinion on any of the alyses. In connection with the agreed-upon low, no matters) or (no matters) o believe that the Annual Financial I compliance with the requirements of the rs, Division of Local Government Services. It is an examination of the financial statements ords, other matters might have come to my ling body and the Divi; sion. This Annual lems prescribed by the Division and does ity/county, taken as a whole.
Listing of	f agreed-upon prod		or matters coming to my attention of
	and the p	e informed. 14014E	
		*	
			×
		11	
		g.	
		_	(Registered Municipal Accountant
		_	(Firm Name
		_	
		(41)	(Address)
	in the second		(Address)
			(Phone Number)
ertified by	me		(Email)
is	_ day of	, 2016	(Email)

(Fax Number)

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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 2015 as required under N.J.A.C. 5:23-4.17.

Printed Name:

Signature:

Certificate #:

Date:

1 HOMAS G. JACOBSEN

437

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%;
- All emergencies approved for the previous fiscal year did not exceed 3% of total appropriations.
- 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 an appropriation or levy "CAP" referendum.
- 10. The municipality will not apply for Transitional Aid for 2016.

The undersigned certifies that <u>this municipality has complied in full in meeting ALL</u> 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:	Borough of Roseland
Chief Financial Officer:	Maureen Chumacas
Signature:	
Certificate #:	339
Date:	

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet item(s)#

of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

NOT APPLICABLE

		NOT ALL LICABLE
	Municipality:	Borough of Roseland
	Chief Financial Officer:	Maureen Chumacas
	Signature:	
	Certificate #:	339
	Date:	

	22-6002270			
	Federa	1 ID #	_	
	Borough of Roseland			
	Munici	pality	_	346
	Essex			
	Cou	nty	_	
	Report of	Federal and Sta	ate Financial Assis	tance
		Expenditure	of Awards	
		Fiscal Year Ending:		
	(1) Federal programs	(2)	(3)	
	Expended	State	Other Federal	
	(administered by the state)	Programs Expended	Programs Expended	
ТОТА	T \$			
10111		\$ 251,349.11		_
	Type of Audit	required by OMB A-1:	33 and OMB 04-04:	
		e Audit		*
	Progr	am Specific Audit		
	X Financ	cial Statement Audit Po	erformed in Accordance Standards (Yellow Book)	
	Willi.	30 vermient Auditnig i	Standards (Tellow Book)	
Note:	All local governments, wi	no are recipients of fed	eral and state awards (fina	ncial
	fiscal year and the type of	faudit required to com	eral and state funds expend ply with OMB A-133 (Re	vised 6/27/03) and
	OMB 04-04. The single a	udit threshold has been	n increased to \$750,000 be	ginning with
9.00.00			are defined in Section 205	
(1)	Report expenditures from for government. Federal pass-ti	ederal pass-through pro hrough funds can be id	ograms received directly frentified by the Catalog of I	om state
	Assistance (CFDA) number	reported in the State's	grant/contract agreements	s.
(2)	Report expenditures from s	tate programs received	directly from state govern	ment or indirectly
	from pass-through entities. since there are no complia	Exclude state aid (i.e.	., CMPTRA, Energy Rec	eeipts tax, etc.)
72		5.		
(3)	Report expenditures from for indirectly from entities other	deral programs receiver than state governmer	ed directly from the federa	l government or
		<u> </u>		
	Manual Chinasa	• •	00/00/	2015
	Mauler Signature of Chief Fin		02/08/2 Dat	

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
81	account, do not sign this statement and do not remove any of the UTILITY sheets from the docu-
	ment.
	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 Borough of Roseland
	County of Essex during the year 2015 and that sheets 40 to 68 are unnecessary.
	I have therefore removed from this statement the sheets pertaining only to utilities
	Name
	Title
	(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)
NOT	TE:
	When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet
in the	e statement) in order to provide a protective cover sheet to the back of the document.
	provide a processive dever sheet to the back of the document.
	<u> </u>
N	IUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2015
	Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the
tax ye	ear 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance
with t	the requirement of N.J.S.A. 54:4-3 5, was in the amount of \$1,700.603.400.00
	SIGNATURE OF TAX ASSESSOR
	Borough of Roseland
	MUNICIPALITY

Essex COUNTY

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

POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2015

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

Title of Account	Debit	Credit
Cash		
Change Fund	5,689,852.8	0
Due From State of N.JSenior Citizen and Veterans	200.0	0
Receivable with Full Reserves		
Taxes Receivable		
Tax Title Liens	366,219.86	
Foreclosed Property	60,562.66	
Other Accounts Receivable	250,000.00	
Revenue Accounts Receivable	15,997.09	
Due From Trust	10,249.94	
Buo 110m 11ust	9.66	
Subtotal -	6,393,092.01	
	0,333,032.01	6
Deferred Charge: Emergency Appropriation		
Deferred Charge: Special Emergency Appropriation		
Selected Charge. Special Emergency Appropriation		
Appropriation Reserves:		
Committed		012 240 29
Reserved		913,240.38 483,551.24
Due from State of New Jersey Ch. 129, P.L. 1976		888.35
Due to Grant Fund		216,302.21
ue State of N.JConstruction Code Fees		3,025.00
ue State of N.JMarriage Lic		150.00
ax Overpayment		3,282.95
ccounts Payable		
ounty Taxes Payable		224,037.89
repaid Taxes		41,700.33 107,207.29
eserve for Tax Appeals		425,453.64
Subtotal -		2,418,839.28
		2,410,039.20
eserve for Receivables		703,039.21
and Balance		3,271,213.52
Grand Total Debits / Credits		
Stand Total Deolts / Clettis	6,393,092.01	6,393,092.01

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

ACCOUNTS #1 AND #2* AS AT DECEMBER 31, 2015

	No.	NOT APPLICABL	
Title of Account	Debit	Credit	
		8	
		_	
8			
Grand Total Debits / Credits	0.00	0.00	

(Do not crowd - add additional sheets)

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

POST CLOSING TRIAL BALANCE -FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Federal and State Grants Receivable	42 707 00	
Due From Current Fund	43,787.00	
Due to State of New Jersey	216,302.21	
Due to Essex County		40,953.9
Reserve for Grant Expenditures		2,467.4
Reserve for Unappropriated Revenue		202,778.2
		13,889.5
i i		
Grand Total Debits / Credits	260,089.21	260,089.21

(Do not crowd - add additional sheets)

Borough Of Roseland [Code 0718], Essex County - AFS CY 2015

POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
ANIMAL CONTROL FUND		
Cash	10.000	
Reserve for Expenditures	12,283.04	
Due to State of New Jersey		12,281.84
Subtotal -	12.202.21	1.20
	12,283.04	12,283.04
GENERAL TRUST FUND		
Cash	1 100 ((2 05	
Due From CDGB	1,189,663.95	
Due to Current Fund	35,292.69	
Reserve for:		9.67
Recreation		A
Special Deposits		145,287.48
Community Development Block Grant		396,794.90
Developers Escrow		35,586.05
State Unemployment Fund		629,456.56
Subtotal -	1,224,956.64	17,821.98
	1,224,930.04	1,224,956.64
AFFORDABLE HOUSING TRUST FUND		
Cash	56,705.22	
Reserve for Expenditures	5 0,7 05.22	56,705.22
Subtotal -	56,705.22	56,705.22
OPEN SPACE TRUST FUND		
Cash-Checking	2,112,942.02	
Cash-Investment	711,216.31	
Reserve for Expenditures		2,824,158.33
Subtotal -	2,824,158.33	2,824,158.33
Grand Total Debits / Credits	4,118,103.23	4,118,103.23

(Do not crowd - add additional sheets)

Borough Of Roseland [Code 0718], Essex County - AFS CY 2015

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expen	ded Prior Year 2014	(1)	\$ 348.4
			x 25%
		(2)	\$ 87.12
Municipal Public Defender Trust C		(-)	
Note: If the amount of money in a contract than 25% the amount which the mumunicipal public defender, the amount Criminal Disposition and Review Contract (P.O. Box 084, Trenton, N.J.	unt in excess of the amount	ne prior year providing	the services of a
Amount <u>in excess</u> of the amount exp	pended: $3 - (1 + 2) = \dots$	·····_	NONE
			- 5
with the regulations governing Munic	The undersigned cipal Public Defender as red	certifies that the munic quired under Public Lav	cipality has complied w 1998, C. 256.
	Chief Financial Officer:	Maureen Chumacas	
	Signature:	Marlen Chu	muco
	Certificate #:	339	
	Date:	02/09/2016	

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2014 per Audit Report	P. consister		Balance as at
	<u>report</u>	Receipts	<u>Disbursements</u>	Dec. 31, 2015
1. Police Side Jobs	24,801.73	89,500.00	86,004.11	28 207 62
2. Municipal Youth Guidance	6,042.76	300.00		28,297.62
3. Celebration of Public Events	18,187.47			6,342.76
4. Auxiliary Police	2,181.14			18,187.47
5. Police Gifts	25,069.08	4,845.00	17,380.14	2,181.14
6. Security Deposit	13,333.34		17,500.14	12,533.94
7. Bucco Settlement	30,500.00	10		13,333.34
8. Hydrant Deposit	50.00			30,500.00
9. Senior Advisory Board	402.75	-		50.00
10. Accumulated Absences	1,648.05			402.75
11. <u>POAA</u>	3,854.58	156.00	-	1,648.05
12. Public Defender	_	1,180.00	1 162 95	4,010.58
13. Snow Removal	85,317.45		1,162.85	17.15
14. Lien Redemption	14,280.38	28,429.95	330.25	84,987.20
15. Premium Tax Sale	90,500.00	88,100.00	42,699.36	10.97
16. Donations Environmental Comm	62.41		21,000.00	157,600.00
17. 911 Scholarship Fund	12,236.73	16.14	2,250.00	62.41
18. Tsunami Relief Fund	962.00	10.11	2,230.00	10,002.87
19. Sidewalk Contribution	25,000.00			962.00
20. Forfeited Property	664.65	-	-	25,000.00
21				664.65
22				
23				
24			_	
25				
26			_	
27				
28		3 2		
29				
30	31 21	7		_
31				
32				
33				
34				_
35				-
Subtotals this Sheet Only	355,094.52	212,527.09	170,826.71	396,794.90

Schedule of Trust Fund Reserves (Cont'd)

[Extra Sheet

				[Extra Sheet
<u>Purpose</u>	Amount Dec. 31, 2014 per Audit <u>Report</u>	<u>Receipts</u>	D: 1	Balance as at
20		<u>receibra</u>	<u>Disbursements</u>	Dec. 31, 2015
36				000
37.				· — -
38. Recreation 39.	127,916.44	116,358.01	98,986.97	145,287.48
40. CDBG				
41.	75,799.95		40,213.90	35,586.05
42. Developers Escrow				
43. Other			0.	-
ACCUSANCE CONTROL	17.50		PO 5	17.50
44. Site Plan 45. Sub Division	93,193.59	71,650.85	55,449.12	109,395.32
45. Sub Division		9,000.00	4,586.31	4,413.69
46. Maint/Performance Bonds	544,368.99	702.33	151,451.25	393,620.07
47. Inspections Fees 48. Sub Total	154,138.60	54.50	32,183.12	122,009.98
	791,718.68	81,407.68	243,669.80	629,456.56
49				
50. State Unemployment 51.	26,824.42	93.08	837.24	26,080.26
52.			-	_
53. Affordable Housing				-
	52,912.32	6,605.89	2,812.99	56,705.22
54 55. Open Space	AND MANAGEMENT OF THE TOTAL PROPERTY.			-:
	2,591,321.84	348,569.71	115,733.22	2,824,158.33
56. <u></u> 57.				-
50				<u> </u>
50				
	_			
61.	_			
61				
62 63				
64				
65				-
66.				
67				<u> </u>
60				
69.				
70.				
Totals:	4,021,588.17	765,561.46	673,080.83	4,114,068.80

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

		LIABILI	TIES AND	SURPLUS	S		1000		
	Title of Liability to which Cash and Investments are Pledged	Audit Balance		RECEIPTS					
;		Dec. 31, 2014	Assessments and Liens	Current Budget				Disbursements	Balance Dec. 31, 20
-	Assessment Special Bond Issue:	XXXXXXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxxx	
W-								********	XXXXXXXX
11-									
			-						
1	Assessment Bond Anticipation Note Issues:								
! _ _		xxxxxxxxx	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
_									
-									
	Other Liabilities								
100	rust Surplus ess Assets "Unfinanced"								
_	-557.1556.3 Ciffinanceu	XXXXXXXXXX	XXXXXXXXX	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxxx
_									
-									•••
_	Totals								
	2 Ottalo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Sheet 7

Borough Of Roseland [Code 0718], Essex County - AFS CY 2015

POST CLOSING

TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2015

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	3,513,236.00	
Bonds and Notes Authorized by Not Issued	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXX
Cash-Checking		3,513,236.00
Cash-Investments	2,363,618.56	
Transportation Trust Receivable	288 250 00	
Def/Chg Future Taxation Funded	288,250.00	
Def/Chg Future Taxation Unfunded	4,440,000.00 11,138,275.00	
	11,138,273.00	
Capital Improvement Fund		
Reserve for Regional Contribution		687,943.22
Reserve for State Grant Receivable		25,500.00
Improvement Authorization		288,250.00
Funded		
Unfunded		237,118.00
Serial Bonds		4,882,283.00
Bond Anticipation Notes		4,440,000.00
Fund Balance		7,625,039.00
water Buttanece		44,010.34
Grand Totals	21,743,379.56	21,743,379.56

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2015

					01, 2013	
			Cash			
		*On Hand	0 1		Less Check	- WOLL DO
Current		31,840			Outstanding	Balance Balance
Trust - Assessment		31,040	.85 6,166,38	32.59	508,370.6	5,689,852
Trust - Dog License						
Trust - Other		10.455	12,28		2.3	7 12,283
Capital - General		19,475.			19,060.8	
Water/Sewer - Operating		2/22/	2,367,40		3,789.9	
Water/Sewer - Capital		24,294	-,,-/.	9.88	3,226.4	
Water/Sewer	Utility -	1,850.2	26 315,043	3.29	58.86	
Asse	ssment Trust					
Second (N/A) Utility: -	Operating					
STEAT 69	Capital					-
Asses	sment Trust					-
Third (N/A) Utility: -	Operating					-
	Capital					-
Asses	sment Trust					-
Fourth (N/A) Utility: -	Operating					-
A	Capital					-
Fifth (N/A) Utility: -	Sment Trust					-
(1012) Chility.	Operating Capital					-
Assess	ment Trust					-
Public Assistance **	ment Trust					-
Garbage District						-
- La cugo District						-
Public Assistance **						·
Garbage District						¥ .
Garbage District						ě
Public Assistance **				_		-
Garbage District						:-
0						= 2
Public Assistance **				-		= 3)
Garbage District						
3				-		·-
ublic Assistance **				-		•
Garbage District				1		-
Open Space Trust Fund		337,382.34	2 404 427 ==	-		
Affordable Housing Trust Fun	d	337,382.34	2,494,437.79		7,661.80	2,824,158.33
Trust I till	u		56,705.22	-		56,705.22
				-		6 -
				-		
				-		~
Per l	-4-1	44.4.5.15	32.00			-
Include Deposits In Transit	otal	414,843.71	16,175,791.83	5	42,171.00	16,048,464.54

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, 2015

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have

been verified with the applicable passbooks at December 31, 2015

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

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

Signature: Malloom numices Title: Chief Financial Officer

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

CASH RECONCILIATION DECEMBER 31, 2015 (Cont'd.) LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

CURRENTE	
CURRENT FUND:	
The Povident Bank 985307180	1 241 072 5
Garden State Community Bank-54660001931	1,341,973.5
Bank of America- 0000 1310 0055	3,176,987.4
NJ Cash Management 171-000123439	1,640,691.1
	6,730.45
Subtotal -	
Subtotal =	6,166,382.59
ANIMAL CONTROL TRUST FUND:	
The Provident Bank-985304016	12,285.41
	12,203.41
OPEN SPACE TRUST FUND:	
NJ Cash Management-117-123420-171	373,833.97
Garden State Community Bank - 54666000202	2,120,603.82
Subtotal -	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
AFFORDABLE HOUSING TRUST FUND:	
The Provident Bank-985303966	56 705 22
	56,705.22
TRUST OTHER:	
The Provident Bank-985304008	316,705.44
Garden State Community Bank- 1476000721	
Bank of America-0046 5200 1798	18,659.22 142,167.98
Bank of America-999 026208	611,607.00
Bank of America 0094 1967 2552	90,106.59
NJ Cash Management-117-132470-171	10,002.87
Subtotal -	1,189,249.10
GENERAL CAPITAL FUND:	
Garden State Communty Bank-1476000630	1.025.025.50
The Provident Bank 985303990	1,025,935.58
Subtotal -	1,341,472.97 2,367,408.55
Subtotal this sheet ONLY, continued on next sheet	12,286,468.66

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, 2015 (Cont'd.) LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

WATER-SEWER OPERATING FUND:	[Extra Sheet]
The Provident Bank-985304032	
Garden State Community Bank-1476000671	944,609.0
NJ Cash Management-171-123404-171	2,578,576.8
Subtotal -	51,094.0
VATER-SEWER CAPITAL FUND:	
The Provident Bank-	184 F 187
	315,043.29
	5
	8
Grand Total - details of "Cash on Deposit" including Sheet 9a items	16,175,791.83

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 January 1, 2015	2015 Budget Revenue Realizad	Received	Cancelled		Balance Dec. 31, 2015
Minicipal Alliance on Denses		TYCATIZECT				
Transfer Limited Oil Dings	9,910.44	5,900.00	3,360.00	7 403 44		
Bulletproof Vest Program	3,240.00			1.001.		5,047.00
State Forestry Grant	20,000.00	10 000 00	00 000 01			3,240.00
Hazardous Mitigation Grant	15.500.00		10,000.00			20,000.00
Body Armor Replacement Grant		27 809 7				15,500.00
Recycling Tonnate Grant		18 424 04	2,008.78			1
2015 Essex County Open Space Grant	150 000 00	10,424.04	150,650,00			1
Green Communities Grant	500 00		130,000.00			,
PSE&G Susquehanna	4 388 84			500.00		Ī
X			4,388.84			1
						Ī
						,
					430	
						1
		10				ī
						'
						1
						I
Totals						
	203,339.28	36,932.82	188,781.66	7,903.44	00.00	43 787 00
						00.101,01

SCHEDULE OF APPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

			7117770 =					
k 9		Transferred	Transferred from 2015					
Grant	Balance	Budget Ap	Budget Appropriations		Expended		;	
	January 1, 2015	Budget	Appropriation By 40A:4-87				Cancelled	Balance Dec. 31, 2015
Alcohol Education and Rehabilitation	5.72							
Body Armor Replacement Grant	1,593.07	2.608.78						5.72
Clean Communities Grant	41,315.81				3,383.40			616.45
Drunk Driving Enforcement Grant	628.28							41,315.81
Bullet Proof Vest Program	3,240.00							628.28
Environmental Sustainable Jersey	171.26							3,240.00
2015 Essex County Open Space Grant	148,542.44				140 (40)			171.26
Green Communities Grant	7,663.44				143,042.44			4,900.00
Municipal Alliance on Alcoholism	7,600.00	1,700,00	\$ 900 00				7,663.44	1
Hazardous Mitigation Grant	15,500.00		1 803 00		6,309.18		3,240.00	5,650.82
PSE&G Susquehanna (Private)	147.96	a						17,303.00
Recreation Open Space	40.00							147.96
Recycling Tonnage Grant	47,985.48	18,424,04					40.00	1
Shade Tree	2,003.75				77,806.86			43,602.66
State Forestry Grant		10,000.00			0000		2,003.75	1
Williams Transco (Private)	128,100.00				10,000.00			1
Storm Water Regulation	14,743.00				27,040.70			70,453.30
								14,743.00
								ı
								1
								1
Lotais	419,280.21	32,732.82	7,703.00	00.00	243,990.58	0.00	12.947 19	>c 8LL 606
							11:11 /611	707.110.70

Borough Of Roseland [Code 0718], Essex County - AFS CY 2015

SCHEDULE OF UNAPPROPRIATED RESERVES FOR

FEDERAL AND STATE GRANTS

		TATE WATER	THE CITY TO					
}		Transferr	Transferred to 2015					
Grant	Balance	Budget Ap	Budget Appropriations		Beceived			
	January 1, 2015	Budget	Appropriation By 404.4 97	0	Davis	20		Balance
D			Dy 40A:4-0/					2007, 2013
recycling 10nnage Grant	18,424.04	18,424.04			11 284 72			
Body Armor Grant	2,608.78	2,608.78			11,204.72			11,284.72
Shade Tree: State Forestry Grant	10,000.00	10,000.00			2,004.85			2,604.85
								1
								1
				0				1
								1
	A							ı
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e ⁻								1
								1
			2					
								1
								1
								ĵ
								1
			28					1
								(1)
								•
Grand Totals	31,032.82	31.032.82	00 0					1
			00:0	0.00	13,889.57	0.00	0.00	13,889.57

Sheet 12

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2015		XXXXXXXXX	xxxxxxxxxx
School Tax Payable # School Tax Deferred	85001-00	XXXXXXXXXX	-
(Not in excess of 50% of Levy - 2014 - 2015)	85002-00	xxxxxxxxx	-
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXXX	_
Levy Calendar Year 2015 Paid		XXXXXXXXXX	7,923,738.00
Balance December 31, 2015		7,923,738.00	XXXXXXXXX
School Tax Payable #		XXXXXXXXX	XXXXXXXXX
School Tax Deferred	85003-00	-	XXXXXXXXX
(Not in excess of 50% of Levy - 2015 - 2016) *Not including Type 1 school debt service, emergency authorizations-schools, transf	85004-00 er to		XXXXXXXXX
Must include unpaid requisitions.	L	7,923,738.00	7,923,738.00

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2015 85045-00	xxxxxxxxx	2,591,321.84
2015 7		
2015 Levy 85105-00	XXXXXXXXX	337,382.34
Interest Earned	xxxxxxxxx	11,187.37
Expended	115,733.22	xxxxxxxxx
Balance December 31, 2015 85046-00	2,824,158.33	XXXXXXXXX
	2,939,891.55	2,939,891.55

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

0

	1	
THIS SECTION NOT APPLICABLE	Debit	Credit
Balance January 1, 2015		
	XXXXXXXXX	XXXXXXXXX
School Tax Payable # 85031-00 School Tax Deferred	XXXXXXXXX	-
(Not in excess of 50% of Levy - 2014 - 2015) 85032-00	xxxxxxxxx	2
Levy School Year July 1, 2015 - June 30, 2016	xxxxxxxxx	_
Levy Calendar Year 2015	xxxxxxxxx	
Paid	- I DEGLETATA	
Balance December 31, 2015		XXXXXXXXX
	XXXXXXXXX	XXXXXXXXX
School Tax Payable # 85033-00 School Tax Deferred	-	xxxxxxxxx
(Not in excess of 50% of Levy - 2015 - 2016) 85034-00 #Must include unpaid requisitions.	=	xxxxxxxxx
	0.00	0.00

REGIONAL HIGH SCHOOL TAX

0

	Debit	Credit
Balance January 1, 2015	xxxxxxxx	x xxxxxxxxx
School Tax Payable # 850 School Tax Deferred	41-00 xxxxxxxx	
Olahira Canada Canada	42-00 xxxxxxxx	х
Levy School Year July 1, 2015 - June 30, 2016	xxxxxxxx	х
Levy Calendar Year 2015	xxxxxxxx	x 9,611,568.00
Paid	9,611,568.00) xxxxxxxxxx
Balance December 31, 2015	xxxxxxxxx	x xxxxxxxxx
School Tax Payable # 8504 School Tax Deferred	- 43-00	xxxxxxxxx
(Not in excess of 50% of Levy - 2015 - 2016) 8504	- 4-00	xxxxxxxxx
#Must include unpaid requisitions.	9,611,568.00	9,611,568.00

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2015			
County Taxes		XXXXXXXXXX	XXXXXXXXX
	80003-01	XXXXXXXXX	_
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxx	65,499.51
2015 7			-
2015 Levy:		XXXXXXXXXX	YYYYYYYY
General County	80003-03	XXXXXXXXX	0.226.011.62
County Library	80003-04		9,226,911.63
County Health	00003-04	XXXXXXXXX	-
County Open Space Preservation		XXXXXXXXXX	-
Due County for Added and Omitted Taxes		XXXXXXXXXX	277,340.60
Techniques and Offitted Taxes	80003-05	XXXXXXXXXX	41,700.33
Paid			-
		9,569,751.74	XXXXXXXXX
Balance December 31, 2015		xxxxxxxxx	XXXXXXXXX
County Taxes			
Due County for Added & Omitted Taxes		41 700 22	XXXXXXXXX
		41,700.33	XXXXXXXXX
	L	9,611,452.07	9,611,452.07

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2015		80003-06	xxxxxxxxxx	
2015 Levy (List Each Type of Distri	ict Tax Separately - see Fo		XXXXXXXXXX	
Fire -	81108-00	-	XXXXXXXXXX	XXXXXXXXX
Sewer -	81111-00	-	xxxxxxxxx	XXXXXXXXX
Water -	81112-00		xxxxxxxxx	XXXXXXXXXX
Garbage -	81109-00	-	xxxxxxxxx	XXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX	XXXXXXXXX
	81105-00	_	xxxxxxxxx	XXXXXXXXX
	81105-00	-	xxxxxxxxx	XXXXXXXXX
	0	-	XXXXXXXXX	XXXXXXXXX
	0		xxxxxxxxx	xxxxxxxxx
Total 2015 Levy		80003-07	xxxxxxxxx	-
Paid		80003-08	-	xxxxxxxxx
Balance December 31, 2015		80003-09	-	-
			0.00	0.00

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

	SHEET NOT APPLICABLE		
	LIOABLE	Debit	Credit
Balance January 1, 2015	80004-01	XXXXXXXXXX	
State Library Aid Received in 2015	80004-02	XXXXXXXXXX	
Expended	80004-09		xxxxxxxx
Balance December 31, 2015	00000		
1012 21, 2013	80004-10	-	-
		0.00	0.
RESERVE FOR EXPENSE OF PARTICIPA	TION IN FREE COUNT	TY LIBRARY WI	TH STATE A
Balance January 1, 2015	80004-03	xxxxxxxxx	_
State Library Aid Received in 2015	80004-04	xxxxxxxxx	
Expended	80004-11		XXXXXXXX
Balance December 31, 2015	80004-12		
	30004-12	-	
		0.00	0.00
RESERVE FOR AID TO LIBRARY OR RE		STATE AID (N.J.S	
Balance January 1, 2015	ADING ROOM WITH S 80004-05 80004-06	l_	
Balance January 1, 2015 State Library Aid Received in 2015	80004-05	TATE AID (N.J.S	
Balance January 1, 2015 state Library Aid Received in 2015	80004-05	TATE AID (N.J.S	S.A. 40:54-35) -
Salance January 1, 2015 State Library Aid Received in 2015 Expended	80004-05 80004-06 80004-13	TATE AID (N.J.S	S.A. 40:54-35) -
Salance January 1, 2015 State Library Aid Received in 2015 Expended	80004-05 80004-06	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	S.A. 40:54-35)
Salance January 1, 2015 State Library Aid Received in 2015 Expended alance December 31, 2015	80004-05 80004-06 80004-13	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	S.A. 40:54-35) -
Balance January 1, 2015 State Library Aid Received in 2015 Expended	80004-05 80004-06 80004-13	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	S.A. 40:54-35)
Salance January 1, 2015 State Library Aid Received in 2015 Expended Salance December 31, 2015 RESERVE FOR LIBRARY	80004-05 80004-06 80004-13	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	S.A. 40:54-35)
Salance January 1, 2015 State Library Aid Received in 2015 Expended alance December 31, 2015 RESERVE FOR LIBRARY alance January 1, 2015	80004-05 80004-06 80004-13 80004-14 SERVICES WITH FEI	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	S.A. 40:54-35)
State Library Aid Received in 2015 Expended Falance December 31, 2015 RESERVE FOR LIBRARY Falance January 1, 2015 Fate Library Aid Received in 2015	80004-05 80004-06 80004-13 80004-14 SERVICES WITH FED 80004-07	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	S.A. 40:54-35) - XXXXXXXXXX - 0.00
Balance January 1, 2015 State Library Aid Received in 2015 Expended Salance December 31, 2015	80004-05 80004-06 80004-13 80004-14 SERVICES WITH FED 80004-07 80004-08	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	S.A. 40:54-35)
State Library Aid Received in 2015 Expended alance December 31, 2015 RESERVE FOR LIBRARY alance January 1, 2015 ate Library Aid Received in 2015	80004-05 80004-06 80004-13 80004-14 SERVICES WITH FED 80004-07 80004-08	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	S.A. 40:54-35) - XXXXXXXXXX - 0.00

Borough Of Roseland [Code 0718], Essex County - AFS CY 2015

STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	v	Budget -01	Realized -02	Excess or Deficit*
Surplus Anticipated Surplus Anticipated with Prior Written Cons	80101-	937,000.00	937,000.00	_
of Director of Local Government	sent 80102-	_		, Service (1997)
Miscellaneous Revenue Anticipated:		xxxxxxxxx	-	-
Adopted Budget		1,931,139.82	1,950,124.80	12.024.00
Added by N.J.S. 40A:4-87: (List on	17a)	xxxxxxxxx	XXXXXXXXXX	18,984.98 xxxxxxxxxx
Totals from Sheet 17a	g	5,900.00	5,900.00	-
Total Miscellaneous Revenue Anticipated	80103-	1,937,039.82	1,956,024.80	18,984.98
Receipts from Delinquent Taxes	80104-	218,000.00	302,664.94	84,664.94
Amount to be Raised by Taxation:	14			_
		XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	9,511,279.28	XXXXXXXXX	XXXXXXXXX
(b) Addition to Local District School Tax	80106-	-	XXXXXXXXX	xxxxxxxx
(c) Minimum Library Tax	80121-	605,131.51	xxxxxxxxx	xxxxxxxxx
Total Amount to be Raised by Taxation	80107-	10,116,410.79	10,356,967.89	240,557.10
		13,208,450.61	13,552,657.63	344,207,02

ALLOCATION OF CURRENT TAX COLLECTIONS

	¥	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	xxxxxxxxx	37,246,499.71
Amount to be Raised by Taxation	28	xxxxxxxxx	xxxxxxxxx
Local District School Tax	80109-00	7,923,738.00	xxxxxxxxx
Regional School Tax	80119-00	-	xxxxxxxxx
Regional High School Tax	80110-00	9,611,568.00	xxxxxxxxx
County Taxes	80111-00	9,504,252.23	xxxxxxxxx
Due County for Added and Omitted Taxes	80112-00	41,700.33	xxxxxxxxx
Special District Taxes	80113-00	9 =	xxxxxxxxx
Municipal Open Space Tax	80120-00	337,382.34	xxxxxxxxx
Reserve for Uncollected Taxes	80114-00	xxxxxxxxx	529,109.08
Deficit in Required Collection of Current Taxes (or)	80115-00	xxxxxxxxx	-
Balance for Support of Municipal Budget (or)	80116-00	=	xxxxxxxxx
*Excess Non-Budget Revenue (see footnote)	80117-00	10,356,967.89	xxxxxxxxx
*Deficit Non-Budget Revenue (see footnote)	80118-00	xxxxxxxxx	-
*These items are applicable only when there is no "Amount to be Raised by Taxation' column of the statement at the top of this sheet. In such instances, any excess or deficit allocation would apply to "Non-Budget Revenue" only.	in the "Budget" it in the above	37,775,608.79	37,775,608.79

STATEMENT OF GENERAL BUDGET REVENUES 2015 (Continued)

Miscelllaneous Revenues Anticipated: Added By N.J.S. 40 A:4-87

Source	Budget	Realized	Excess o (Deficit)
Municipal Alliance on Drugs	5,900.00	5,900.00	
¥			
			S 4
			-
			-
			=
			-
			-
) - :
			Х г.
Totals (to Sheet 17)	5,900.00	5,900.00	0.00

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

CFO Signature: Maulem Chumics

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted			
2015 Product A 11 11 21 7 2		80012-01	13,202,550.61
2015 Budget - Added by N.J.S. 40A:4-87		80012-02	5,900.00
Appropriated for 2015 (Budget Statement Item 9)		80012-03	13,208,450.61
Appropriated for 2015 by Emergency Appropriation (Budget	Statement Iten		13,208,430.01
Total General Appropriations (Budget Statement Item 9)		00012-04	-
		80012-05	13,208,450.61
Add: Overexpenditures (see footnote)		80012-06	_
Total Appropriations and Overexpenditures		80012-07	13 200 450 61
Deduct Expenditures:		00012 07	13,208,450.61
Paid or Charged [Budget Statement Item (L)]	80012-08	12,195,740.93	
Paid or Charged - Reserve for Uncollected Taxes		12,173,740.93	
	80012-09	529,109.08	
Reserved	80012-10	483,551.24	
Total Expenditures		80012-11	13,208,401.25
Unexpended Balances Canceled (see footnote)			
FOOTNOTES - RE: OVER EXPENDITIONES.		80012-12	49.36

FOOTNOTES - RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2015 OPERATION

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:			
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXX	XXXXXXXXX
Delinquent Tax Collections		- Indududition	18,984.98
	80013-02		84,664.94
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	
Unexpended Balances of 2015 Budget Appropriations	80013-04	XXXXXXXXXX	240,557.10
Miscellaneous Revenue Not Anticipated		XXXXXXXXX	49.36
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81113-	XXXXXXXXXX	104,027.14
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXX	
Sale of Municipal Assets	01120-	XXXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves	80013-05	XXXXXXXXX	
Prior Years Interfunds Returned in 2015		XXXXXXXXX	666,874.97
Accounts Payable Cancelled	80013-06	XXXXXXXXX	353.22
2 2000 dates 1 dyddio Cancened		XXXXXXXXX	8,290.92
		XXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets	s 13 & 14)	XXXXXXXXX	
Balance January 1, 2015	80013-07	XXXXXXXXX	XXXXXXXXX
Balance December 31, 2015	80013-07	-	XXXXXXXXX
Deficit in Anticipated Revenues:	00013 00	XXXXXXXXXX	
Miscellaneous Revenues Anticipated	80013-09	XXXXXXXXX	XXXXXXXXX
Delinquent Tax Collections	80013-10	-	XXXXXXXXX
	55515 10		XXXXXXXXXX
Required Collection of Current Taxes	80013-11	_	XXXXXXXXXX
Interfund Advances Originating in 2015	80013-12	_	XXXXXXXXXX
Prior Year Senior Citizens Disallowed		2,500.00	XXXXXXXXXX
Prior Year Taxes Refunded		,	XXXXXXXXX
Proir Year Revenue Refund		2,646.73	xxxxxxxxx
			XXXXXXXXX
			xxxxxxxxx
			xxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,118,655.90	XXXXXXXXX
		1,123,802.63	1,123,802.63

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
State Fire Bureau Reimbursements	14.041.45
Police Revenue	14,841.45
Public Work's Office	2,640.00
Cancell Grant	1,171.01
Motor Vehicle Inspections	5,043.75
Clerk's Office	17,835.00
Assessor/Bd of Health	296.43
Sale of Recycling	3,784.85
Collectors/Treasurers Miscellaneous Revenue	27,280.72
Other	31,100.37
	33.56
	:
3	
otal Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 104,027.14

SURPLUS - CURRENT FUND YEAR 2015

	1	
	Debit	Credit
1. Balance January 1, 2015		
2.	XXXXXXXXX	3,089,557.62
3. Excess Resulting from 2015 Operations 80014.02	XXXXXXXXXX	
00014-02	XXXXXXXXXX	1,118,655.90
4. Amount Appropriated in the 2015 Budget - Cash 80014-03 5. Amount Appropriated in the 2015 Budget with Prior Writ-	937,000.00	XXXXXXXXXX
ten Consent of Director of Local Government Services 80014-04	_	
6.		XXXXXXXXX
7. Balance December 31, 2015 80014-05	2.251	XXXXXXXXX
80014-05	3,271,213.52	XXXXXXXXX
	4,208,213.52	4,208,213.52

ANALYSIS OF BALANCE DECEMBER 31, 2015 (FROM CURRENT FUND - TRIAL BALANCE)

		ALANCE)	
Cool			
Cash		80014-06	2,506,134.8
Investments		80014-07	3,183,717.9
Change Fund			200.00
			200.00
Sub Total			5,690,052.80
Deduct Cash Liabilities Marked with "C" on Trial Balar	nce	80014-08	2,418,839.28
Cash Surplus		80014-09	3,271,213.52
Deficit in Cash Surplus		80014-10	3,271,213.32
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	0.00	
Deferred Charges #	80014-12	0.00	
Cash Deficit #	80014-13		
	00014-15		
¥			*
Total Other Assets		80014-14	0.00
IN THE CASE OF A "DEFICIT IN CASH SURPLUS	5", "OTHER	80014-15	3,271,213.52
ASSETS" WOULD ALSO BE PLEDGED TO CASI	H LIABILITIES.	00017-15	3,271,213.32

ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.

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.

[#] MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.

⁽¹⁾ MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2015 LEVY

2	1. Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)			82101-00		37,500,047.96
2	2. Amount of Levy Special District Taxes			82113-00		
	3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.			82102-00 82103-00	•	-
4	N.J.S.A. 54:4-63.1 et. seq.			82103-00	*.	17,132.40 147,655.37
5a	. Subtotal 2015 Levy	3	\$	37,664,835.73	Ψ-	147,033.37
5b	. Reductions due to tax appeals**		\$		-	
5c	. Total 2015 Tax Levy		•	82106-00	- \$	37,664,835.73
6.	Transferred to Tax Title Liens			82107-00	\$	16,850.34
7.	Transferred to Foreclosed Property			82108-00	\$ - \$	10,830.34
8.	Remitted, Abated or Canceled			82109-00	\$ -	35,265.82
9.	Discount Allowed			82110-00	* – \$	33,203.62
10.	Collected in Cash: In 2014	82121-00	\$	108,373.44	Ψ_	
	In 2015 *	82122-00	\$	37,089,014.62		
	Homestead Benefit Credit	82124-00	\$			
	State's Share of 2015 Senior Citizens and Veterans Deductions Allowed	82123-00	\$_ \$_	49,111.65		
	Total To Line 14	82111-00	\$	37,246,499.71		
11.	Total Credits				\$	37,298,615.87
12.	Amount Outstanding December 31, 2015			83120-00	\$	366,219.86
13.	Percentage of Cash Collections to Total 2015 Levy (Item 10 divided by Item 5c) is: 98.88% 82112-00	/ Note A				
Note:	If municipality conducted Accelerated Tax Sale & complete Sheet 22a	or Tax Levy	Sale	check here		
	Calculation of Current Taxes Realized in Cash: Total of Line 10				\$	37,246,499.71
	Less: Reserve for Tax Appeals Pending State Division of Tax Appeals				\$ \$	-
Note A:	To Current Taxes Realized in Cash (Sheet 17) In showing the above percentage the following should be now Where Item 5 shows 1,500,000.00, and Item 10 shows 1,04 the cash collections would be 1,049,977.50 ÷ 1,500,000, or shown as Item 13 is 69.99% and not 70.00%, nor 69.999%	49,977.50, the pe 699985. The co	ercentag	ge represented by ercentage to be	\$:	37,246,499.71
# Note:	On Item 1 if Dunlicate (Analysis) Figure is used; he sure to	include Conior	Citizana	and Voterens Deduct	:	

^{*} Include overpayments applied as part of 2015 collections.

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

This Sheet is NOT APPLICABLE

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2015

Utilized 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)\$_	N/A
LESS: Proceeds from Accelerated Tax Sale	
NET Cash Collected\$	N/A
Line 5c (Sheet 22) Total 2015 Tax Levy\$	N/A
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is	N/A %
	п
(2) Utilizing Tax Levy Sale	
Total of Line 10 Collected in Cash (Sheet 22)\$	N/A
LESS: Proceeds from Tax Levy Sale (excluding premium)	<u>-</u>
NET Cash Collected\$	N/A
NET Cash Collected\$ Line 5c (Sheet 22) Total 2015 Tax Levy\$	

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

	=======================================	
	Debit	Credit
1. Balance January 1, 2015	XXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	-	XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	AAAAAAAA
2. Sr. Citizens Deductions Per Tax Billings	7,500.00	xxxxxxxxx
3. Veterans Deductions Per Tax Billings	42,500.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	250.00	XXXXXXXXXX
5.	250.00	
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	xxxxxxxxx	1,138.35
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	xxxxxxxxxx	2,500.00
9. Received in Cash from State	xxxxxxxxx	47,750.00
10.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
11.		
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXX
Due From State of New Jersey	xxxxxxxxxx	-
Due To State of New Jersey	888.35	XXXXXXXXX
	51,388.35	51,388.35

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

Line 2	7,500.00
Line 3	42,500.00
Line 4	250.00
Sub-Total	50,250.00
Less: Line 7	1,138.35
To Item 10, Sheet 22	49,111.65

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

		Debit	Credit
Balance January 1, 2015			
Taxes Pending Appeal		XXXXXXXXXX	
		XXXXXXXXXX	XXXXXXXXX
Interest Earned on Taxes Pending Appeals Contested Amount of 2015 Taxes Collected which	_	XXXXXXXXXX	xxxxxxxxx
are Pending State Appeal (Item 14, Sheet 22)		xxxxxxxxx	
Interest Earned on Taxes Pending State Appeals		xxxxxxxxx	
Budget Appropriations 0			
Cash Paid to Appelants (Including 5% Interest from Da Closed to Results of Operations	te of Payment)	-	XXXXXXXXX
(Portion of Appeal won by Municipality, including Inter	est)	-	XXXXXXXXX
Cas 0 0 0 0			**
Balance December 31, 2015			
Taxes Pending Appeal *	-	xxxxxxxxx	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	xxxxxxxxx	XXXXXXXXXX
		0.00	0.00

^{*} Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2015

	ture of Tax Collector
Digita	ture of Tax Conector
License #	2-9-16 Date

ACCELERATED TAX SALE - CHAPTER 99

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

N	0	+4	٠.
TA	U	L	J.

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

NOT APPLICABLE

A.	Reserve for Uncollected Taxes (sheet 25, Item 12)	\$	N/A
В.	Reserve for Uncollected Taxes Exclusion: Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of		8
	collection (Item 16)	N/A	
C.	TIMES: % of increase of Amount to be Raised by Taxes over Prior Year [(2016 Estimated Total Levy - 2015 Total Levy) / 2015 Total Levy]	N/A %	
D.	Reserve for Uncollected Taxes Exclusion Amount		
	$[(B \times C) + B]$	\$	N/A
E.	Net Reserve for Uncollected Taxes Appropriation in Current Budget		
	(A-D)	\$	N/A
201	6 Reserve for Uncollected Taxes Appropriation Calculation (A	ctual)	
1.	Subtotal General Appropriations (item 8(L) budget sheet 29)	\$	-
2.	Taxes not included in the Budget (AFS 25, items 2 thru 7)	\$	N/A
	Total	\$	\$ C=
3.	Less: Anticipated Revenues (item 5, budget sheet 11)	\$	-,
4.	Cash Required	\$	_
5.	Total Required at 0.00% (items 4 + 6)	\$	-
6.	Reserve for Uncollected Taxes (item E above)	\$	N/A

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

1 Dolomos I	electric de la constant de la consta		Debit	Credit
1. Balance January 1, 2015			343,877.2	6 xxxxxxxxxx
	3102-00	300,164.9	4 xxxxxxxxx	
	3103-00	43,712.3	2 xxxxxxxxx	
2. Canceled:		5	XXXXXXXXX	
A. Taxes		83105-00) xxxxxxxxxx	
B. Tax Title Liens		83106-00) xxxxxxxxxx	_
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	xxxxxxxxx
A. Taxes		83108-00		
B. Tax Title Liens		83109-00		
4. Added Taxes		83110-00		XXXXXXXXX
5. Added Tax Title Liens		83111-00		XXXXXXXXXX
Adjustments between Taxes (Other than current and Tax Title Liens:	year)			MUMAAAA
A. Taxes - Transfers to Tax Title Liens		92104.00	XXXXXXXXXX	(1) xxxxxxxxxxx
B. Tax Title Liens - Transfer from Taxes		83104-00	(1)	
7. Balance Before Cash Payments		83107-00	-	XXXXXXXXX
8. Totals			XXXXXXXXX	346,377.26
9. Balance Brought Down			346,377.26	346,377.26
10. Collected:			346,377.26	XXXXXXXXX
			XXXXXXXXX	302,664.94
	16-00	302,664.94	XXXXXXXXXX	XXXXXXXXX
	17-00	-	xxxxxxxxx	XXXXXXXXX
11. Interests and Costs - 2015 Tax Sale		83118-00		XXXXXXXXX
12. 2015 Taxes Transferred to Liens		83119-00	16,850.34	XXXXXXXXX
13. 2015 Taxes	-/	83123-00	366,219.86	XXXXXXXXX
14. Balance December 31, 2015			xxxxxxxxx	426,782.52
A. Taxes 8312	21-00	366,219.86	xxxxxxxxx	XXXXXXXXX
B. Tax Title Liens 8312	22-00	60,562.66	xxxxxxxxx	xxxxxxxxx
15. Totals		2	729,447.46	729,447.46

16. Percentage of Cash Collections to Adjuste	ed Amount Outstanding
(Item No. 10 divided by Item No.9) is	87.38%

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

^{17.} Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2016. \$ 372,922.57 and represents the 83125-00

SCHEDULE OF FORECLOSED PROPERTY

(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2015	84101-00	250,000.00	
2. Foreclosed or Deeded in 2015		XXXXXXXXXX	XXXXXXXX
3. Tax Title Liens	84103-00	AAAAAAAA	XXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXX
5A.	84102-00		XXXXXXXX
5B.	84105-00	XXXXXXXXXX	XXXXXXXX
6. Adjustment to Assessed Valuation	84106-00	AUGUAAAAA	
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	XXXXXXXXX
8. Sales	3.1207.00		
9. Cash *	84109-00	XXXXXXXXXX	XXXXXXXXX
10. Contract	84110-00	XXXXXXXXXX	-
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00	XXXXXXXXX	
14. Balance December 31, 2015	84114-00	VVVVVVVV	XXXXXXXXXX
	3111100	250,000.00	250,000.00
CONTRA	ACT SALES	250,000.00	250,000.00
THIS SECTION NOT APPL		Debit	Credit
15. Balance January 1, 2015	84115-00	_	
6. 2015 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
7. Collected *	84117-00	xxxxxxxxx	XXXXXXXXX
8.	84118-00	xxxxxxxxx	
9. Balance December 31, 2015	84119-00	XXXXXXXXXX	
		0.00	0.00
MORTGA	AGE SALES		0.00
THIS SECTION NOT APPLI	CABLE	Debit	Credit
0. Balance January 1, 2015	84120-00	-	xxxxxxxxx
1. 2015 Sales from Foreclosed Property	84121-00		xxxxxxxxx
2. Collected *	84122-00	xxxxxxxxxx	-
3.	84123-00	xxxxxxxxx	
4. Balance December 31, 2015	84124-00	xxxxxxxxx	-
		0.00	0.00
nalysis of Sale of Property:			
Total Cash Collected in 2015 (84)	125-00)		
ealized in 2015 Budget	-		
Results of Operations (Sheet 19)			

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuit 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.)

1. Emergency Authorization -		Caused By		Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	50.	Balance as at <u>Dec. 31, 2015</u>
2. Emergency Authorization - Schools \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1. Eme	ergency Authorization -						
2. Emergency Authorization - Schools \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Municipal *	\$	\$		\$	ф	
3. \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2. Eme	ergency Authorization -	-			Ψ	- ₂	-
3. \$ \$ \$ \$ - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -		Schools	\$_	\$		\$	\$	
5. \$ \$ \$ \$ - 6. \$ \$ \$ - 7. \$ \$ \$ - 8. \$ \$ \$ - 9. \$ \$ \$ \$ - 10. \$ \$ \$ - 11. \$ \$ \$ -	3		_ \$ _	\$		<u> </u>	-Ψ.	-
6. \$ \$ \$ \$ - 7. \$ \$ \$ - 8. \$ \$ \$ - 9. \$ \$ \$ - 10. \$ \$ \$ - 11. \$ \$ \$ -	4		\$	\$	9		- ^{- ტ} -	
6.	5		\$				- ^Ф -	
8. \$ \$ \$ - 9. \$ \$ \$ - 10. \$ \$ \$ - 11. \$ \$ \$ -	6	91,	 \$	\$	·	\- <u></u>	- \$ -	-
8. \$ \$ \$ - 9. \$ \$ \$ - 10. \$ \$ \$ - 11. \$ \$ \$ -	7.		-				. \$ _	-
9.	8.				\$. \$ _	
10		9	_		\$		\$_	
				\$	\$		\$_	
\$\$\$\$\$\$\$\$			\$ _	\$	\$		\$_	-
	11	3	\$ _	\$	\$		\$_	-

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OF REFUNDED UNDER N.J.S. 40A:2-3 PR N.J.S. 40A:2-51 NONE

<u>Date</u>	Purpose	Amount
1		\$
2		
3		
4.		
5.		
6.		\$

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	NONE				Annuaniata I fa
	<u>In favor of</u>	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of YEAR 2016
1			9	\$	
2				\$	
3				\$	
4	я				
5	×			<u> </u>	
٥	E			S) h

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

N.J.S. 40A:4-53 SPECIAL EMERGENCY

MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRI

		LAL CONSOLIDA	LION ACI; FLOO	MOINTER AL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.	DAMAGE.		
Date	NOT APPLICABLE Purpose	Amount	Not Less Than	Balance	REDUCE	REDUCED IN 2015	Balance
		Dezilomny	1/5 of Amount Authorized *	Dec. 31, 2014	By 2015 Budget	Canceled by Resolution	Dec. 31, 2015
		1					
							ĩ
							1
							1
							J
				٥			1
							1
							31
							T.
							r
							1
							t
							ì
	Totals						J.
	CTMO T	1	-	1	,		

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing board in full compliance with N.J.S. 40A:4-53 et seq. 80026-00 80025-00 and are recorded on this page.

Mauelle (humce)

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2015" must be entered here and then raised in the 2016 Budget.

Sheet 29

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

*	Balance	Dec. 31, 2015	1	1	1		•	1	•	Ĩ		1	1	1	,	1	1
	REDUCED IN 2015	Canceled by Resolution							W								1
	REDUCE	By 2015 Budget															80028-00
	Balance	Dec. 31, 2014		8												1	80027-00
	Not Less Than	1/3 of Amount Authorized *							1,2							•	
	Amount	Authorized														1	
	NOT APPLICABLE	ocod m							17							Totals	
	Date																9

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

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2015" must be entered here and then raised in the 2016 Budget.

Chief Financial Officer

h himoeco

Sheet 30

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2016 DEBT SERVICE FOR BONDS (COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

	CIPAL,) GENERAL C	APITAL BOND	OS	8
)	*	Debit	Credit	11	016 Debt Service
Outstanding January 1, 2015	80033-01	1 xxxxxxxxx	x 4,995,000.00		
Issued	80033-02	2 xxxxxxxxx			
Paid	80033-03	555,000.00) xxxxxxxxxx	<u> </u>	
Outstanding, December 31, 2015	80033-04	4,440,000.00	xxxxxxxxx		
		4,995,000.00	100		
2016 Bond Maturities - General Capit	tal Bonds		80033-05] s	555,000.00
2016 Interest on Bonds *		80033-06	154,400.00		
ASSESSMENT SER	IAL BO	NDS			
Outstanding January 1, 2015 8	30033-07	xxxxxxxxx	_	9	
Issued 8	0033-08	xxxxxxxxx			
Paid 8	0033-09		xxxxxxxxx		
Outstanding, December 31, 2015 80	0033-10				
	0033-10		XXXXXXXXXX		
2016 Bond Maturities - Assessment Bo	nds		80033-11	\$	_
2016 Interest on Bonds *		80033-12		Ψ	
Total "Interest on Bonds - Debt Service"	" (*Items)		80033-13	\$	154,400.00
LIST OF BONDS I					LICABLE
	I I	Delaite 201.	Amount	Date of	Interest
Purpose		2016 Maturity	Issued	Issue	Rate
	-				

80033-14

Total

80033-15

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

(COUNTY)(MUNICIPAL) LOAN

				LOAN
NOT APPLIC	CABLE	Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-0	1 xxxxxxxxxx		SCIVICC
Issued	80033-02			-
Paid	80033-03			
	00033-0.		XXXXXXXXXX	3
				-
Outstanding, December 31, 2015	80033-04	-	XXXXXXXXXX	-
	-	_	ILIDIAAAAA	
2016 Loan Maturities			80033-05] \$
2016 Interest on Loans				
Total 2016 Debt Service for		Loan	80033-06	\$
			80033-13	\$ -
		LOAN	NOT	APPLICABLE
Outstanding January 1, 2015	80033-07	xxxxxxxxx	-	-
Issued	80033-08	xxxxxxxxx		
Paid	80033-09			
			XXXXXXXXX	
Outstanding December 21 2015	00000 10			
Outstanding, December 31, 2015	80033-10		XXXXXXXXX	
2016 Loan Maturities	L	-	-	
			80033-11	\$ -
2016 Interest on Loans			80033-12	\$ -
Total 2016 Debt Service for	I	oan	80033-13	\$ -
TYOM				

LIST OF LOANS ISSUED DURING 2015

DIST OF LOANS IS	SOURD DOKI	ING 2015		
NOT APPLICABLE Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	_	-		
	20022 14	20022 15		

80033-14

80033-15

Credit

2016 Debt

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

TYPE I SCHOOL TERM BONDS

Debit

<<<THIS SHEET NOT APPLICABLE>>>

	- 11		II .		
Outstanding January 1, 2015 8003	4-01				Service
Paid 8003		XXXXXXX	<u> </u>	_	
8003	0		XXXXXXXXX	СX	
Outstanding, December 31, 2015 8003	1 02				
Outstanding, December 31, 2015 8003	4-03	•	XXXXXXXXX	x	
2016 Bond Maturities - Term Bonds		-	_		
2016 Interest on Bonds *		80034-04	\$ _		
		80034-05			
TYPE I SCHOOL	SERIAI	L BON	D		
Outstanding January 1, 2015 80034	06	xxxxxxx			
Issued 80034	0.7	XXXXXXX			
Paid 80034				-	
V			XXXXXXXXXX		
				-	
Outstanding, December 31, 2015 80034-0	10			-	
, 22 0037	,,,	-	XXXXXXXXX	4	
016 Interest on Bonds *	<u></u>	30034-10	\$ -		
016 Bond Maturities - Serial Bonds		0034-10			
otal "Interest on Bonds - Type I School Debt	Service" (*It	ama)	80034-11	\$	-
			80034-12	\$	-
LIST OF BON	DS ISSU	ED DU	TRING 2015		
Purpose	2016 M		Amount Issued	Date of	Interest
	-0	1	-02	Issue	Rate
	-				
	-				
Total 80035-					
00033-		- 1	-		

			standing 31, 2015	2016 Interest Requirement
1. Emergency Notes	80036-	_\$	= 5	\$ n _
2. Special Emergency Notes	80037-	\$	æ	\$ 8 2
3. Tax Anticipation Notes	80038-	\$.=	\$ (=
4. Interest on Unpaid State and County Taxes	80039-	\$	=	\$ -
5		\$	=	\$
6		\$	-	\$ -
7		\$	-	\$

Borough Of Roseland [Code 0718], Essex County - AFS CY 2015

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Drawnog of Lance	Original	Original	Amount of Note	Date	Rate	2016 Budge	2016 Budget Requirement	Interect
proced to proced the transfer of the transfer	Amount Issued	Date of Issue *	Outstanding Dec. 31, 2015	of Maturity	of Interest	For Principal	For Interest	Computed to
1. Improvements to Municipal Building (12-02/5-04)	355,000.00	08/18/11	27 445 50	05/16/16	0.5.407			(contract)
2 Inn to Oak Drive and Breakm Dood	100.000		0	07/10/10	0.34%	18,684.00	148.21	05/16/16
z. mip to Can Direc and Evelyn Noau	100,000,00	12/20/12	100,920.00	05/16/16	0.54%	5,605.00	544.97	05/16/16
3. Various Improvements (10-11,5-12)	575,500.00	12/20/12	538,370.00	05/16/16	0.54%	32.886 00	00000	02/10/10
4. Improvements to Municipal Building (12-02/5-04)	805,000.00	07/31/13	805,000.00	05/16/16	0.54%	42.368.00	424707.20	03/16/16
5. Various Improvements (10-11,5-12)	560,000.00	07/31/13	560,000.00	05/16/16	0.54%	38 005 00	4,347.00	05/16/16
6. Improvements to Davenport Road (3-12)	120,000.00	07/31/13	120 000 00	05/16/16	0.5.100	00.050,00	3,024.00	05/16/16
7. Fire Pumper (10-12)	503 705 00	07/17/13	00:000000000000000000000000000000000000	01/01/00	0.34%	6,316.00	648.00	05/16/16
	00001,000	0//31/13	503,705.00	05/16/16	0.54%	26,511.00	2,720.01	05/16/16
8. Narrow Band Communication	227,168.50	07/31/13	227,168.50	05/16/16	0.54%	11 057 00	1000	01/01/00
9. Improvements to First Aid Squad Building(5-13)	95,000.00	07/31/13	95,000.00	05/16/16	0 5407	00.755,11	1,226./1	05/16/16
10. Turn Out Gear (6-13)	90,250.00	07/31/13	90 250 00	05/16/16	0.5470	3,276.00	513.00	05/16/16
11. Acquisition Fernwood Property (7-14)	3,705,000.00	05/13/15	3 705 000 00	05/101/20	0.34%	10,028.00	487.35	05/16/16
1) Various Immensionate (10 11 5 19)			00.000,000,00	07/71/00	0.52%		19,266.00	05/12/16
12. Valious improvements (10-11,3-12)	71,800.00	12/15/15	71,800.00	05/16/16	0.75%		224 38	05/16/16
13. Fire Pumper (10-12)	24,300.00	12/15/15	24,300.00	05/16/16	0.75%		20 35	01/01/00
14. Various Road Improvements (9-13)	179,580.00	12/15/15	179,580.00	05/16/16	%54.0		13.94	05/16/16
15. Acquisition of Real Road Property (8-14)	38,000.00	12/15/15	38,000.00	05/16/16	%51.0		561.19	05/16/16
16. Construction of Salt/Storage Shed (12-14)	453,500.00	12/15/15	453,500.00	05/16/16	%57.0		118.75	05/16/16
Subtotals Sheet 33 ONLY	7,910,303.50	XXXXXXXXX	7,540,039.00	XXXXXXXXX	XXXXXXXXXX	105 775 00	1,41/.19	05/16/16
						193,720.00	38,273,88	XXXXXXXXX
Memo: Type 1 School Notes should be separately listed and totaled.						80051-01	80051-02	

Sheet 33

Memo: Type 1 School Notes should be separately listed and totaled.

All notes with an original date of issue of 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or * "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. 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)

[Extra Sheet]

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

			•					
Title on Director of Louis	Original	Original	Amount of Note	Date	Rate	2016 Budge	2016 Budget Requirement	Interest
	Amount Issued	Date of Issue *	Outstanding Dec. 31, 2015	of Maturity	of Interest	For Principal	For Interest	Computed to
17. Restoration of Borough Hall due to Fire (13-14)	79,500.00	12/15/15	79.500.00	05/16/15	0.750/			(misert Date)
18. Replacement of Roof Fire Dent (10-15)	\$ 500 00	10/15/15		61,01,00	0.1.370		248.44	05/16/15
10	00.000.0	12/15/15	5,500.00	05/16/16	0.75%		17.19	05/16/16
19.	1	į						
20.	1			-				
21.	Ĩ							
22.	1							
23.								
24.	1							
25.	1							
26.								
27.	1			2				
28.	1							
29.	ı							
30.	ı							
31.								
32.	,							
TOTALS Sheet 33 thru Sheet 33a	7,995,303.50	XXXXXXXXX	7,625,039.00	XXXXXXXXX	XXXXXXXXX	195,726,00	38 405 50	
Memo: Type 1 School Notes should be separately listed and totaled.	- No.					80051-01	80051-02	XXXXXXXXX

All notes with an original date of issue of 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or * "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.

** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column. written intent of permanent financing submitted with statement.

[Extra Sheet]

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE	Original	Original	Amount of Note	Date	Rate	2016 Budget Requirement	Requirement	3
Title or Purpose of Issue	Amount Issued	Date of Issue *	Outstanding Dec. 31, 2015	of Maturity	of	For Principal	For Interest	Interest Computed to
					100 1011		4.4.	(Insert Date)
1,	ľ							
2.	1	-						
3.	1							
4.	1							
5.	1							
6.	ı						×	
7.	ī							
8.	1		۰					
9.	,							
10								
•								
11.	1							
12.	r							
13.	1							
14.	1							
15.	T							
16.	1		9					
Totals	ī	XXXXXXXXX		XXXXXXXXX	**********			а
MEMO: *See Sheet 33 for clarification of "Original Date of Issue	-a				ΑΛΑΛΑΛΑΛΑΛΑ		1	XXXXXXXXX

Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Assessment Budget or written intent of permanent financing

**Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes". NOT APPLICABLE

Borough Of Roseland [Code 0718], Essex County - AFS CY 2015 (Do not crowd - add additional sheets)

80051-01

Sheet 34 NOT APPLICABLE

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

	2016 Budget Requirement	For Principal For Interest/Fees												-							80051-01 80051-02	
	Amount of Lease Obligation Outstanding	Dec. 31, 2015																				
T IGAS! IGGA TON	Purpose		1,	2.	3,	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	Totals		

Sheet 34a

Borough Of Roseland [Code 0718], Essex County - AFS CY 2015

(Do not crowd - add additional sheets)

NOT APPLICABLE

NOT APPLICABLE

Borough Of Roseland [Code 0718], Essex County - AFS CY 2015

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

		Balance - December 31, 2015 Funded Unfunded		1	000	- 1,534,899,11	1	00.	- 2,391.48	1,142,960.42	26,875.75		- 2,961.82		1	171,544.73		- 60	3,037.35	2		131,484.35	,	ı	
					43,500.00			1,511.00				43,290.34		33,234.39	1	1	858.16	53,846.09	ı		152.81		1		0000001
		Authorizations Canceled					967.16		106,000.00				20,000.00		11,213.33								735.30		138 015 70
	Twondod	pannady				100,186.82			120.24	14,632.91	134.55		5,997.83			214.93		TO SELECTION AND	75,970.22	3,021.34		234,309.77			434.588 61
	0	Cash Reciept																			1		17		
	2015	Authorizations																							1
	Balance January 1, 2015	Unfunded		•	1 635 085 03	1,000,000,0		108 511 72	1 157 593 33	27 010 30		28 959 65	20,77,02		171 750 66	00.767,177		75 000 67	75.957.68		197,044.12			3 430 000 06	07.777,001,0
	Balance Jan	Funded	1	43 500 00		967.16	1,511.00			۰	43.290.34	,	33.234.39	11.213.33		858.16	53.846.09	`		152.81	168,750.00	735.30	1	358.058.58	00.00000
IMPROVEMENTS	Specify each authorization by purpose. Do	not merely designate by a code number. $Purpose$	General Improvements	Regional Contribution Agreement-City of Newark	Improvements-Municipal Building	Streetscape	Improvements to Fee Public Library	Improvements to Oak Drive and Evelyn Road	Various Improvements	Improvements to Davenport Avenue & Willaimsburg Drive	Stream Embankment Stability	Fire Pumper	School Path Bridge	HVAC Fire Department	Narrow Band Communication System	Digital in Car Video System	Refunding Tax Bond	Improvements to First Aid Squad Building	Turn Out Gear	Live Scan Technology	2014 Road Program	Computers and Related Supplies		Subtotals this Sheet ONLY	0,40
	Sp	2000		15-89	12-03/5-04	15-04	2-11	4-11	10-11/5-12	3-12	9-12	10-12	11-12	12-12	15-12	16-12	17-12	2-13	5-13	7-13	9-13	10-13		Sı	

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'd)

		Funded Unfunded		7 232.000.00		00%,/14.51	475,210.34	248,668.33	125,598.47	114,000.00	38 000 00			ı	1	1		1	1	ı	ı	I	1		,	1	•	ı	00 000 000 1
	r. 1.50	Funded		55,894.97			ı			3,545.44	1,284.80		'	1	•		ľ		ī	Ĩ		t	T			1	Ĩ		237 118 00
	Authorizations	Canceled																											138.915.79
	Expended			11,481.03	3,239,660.33	14 156 38	433 556 67	107070701	107,036.99	2,424.56	715.20																		4,243,649.77
	0	10.00	3.5																										r
	2015	Authorizations	40.000.00	40,000.00					120 000 00	40,000,00	40,000,00																		200,000.00
	Balance January 1, 2015	Unfunded	232 000 00	2 705 000 00	00.000,007,6	489,366.72	665,000.00	197,459.17				1	•	1				1	1	,	,		1	-	1	1	1	0 710 755 05	0,/19,/33.83
	Balance Jan	Funded	00 378 70	144 374 84	+0.+/.C,++1		17,225.00	35,176.29	1	1		1			1		'	1	ľ	1	1				1	,	1	582 210 71	707,710.71
IMPROVEMENTS	Specify each authorization by purpose. Do	not merely designate by a code number. Purpose	Improvements to Monroe Avenue	Acquisition of Fernwood Field		Acquisition of Kail Koad Property	Construction of Salt/Storage Shed	Reconstruction of Borough Hall due to Fire	Replacement of Roof Fire Dept	Acquisition of Pick Up Truck																		20000-	
	Specify	Code No Pu																									100000000000000000000000000000000000000	Totals	

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

Sheet 35a

Borough Of Roseland [Code 0718], Essex County - AFS CY 2015

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2015	80031-01	XXXXXXXXX	523,994.59
Received from 2015 Budget Appropriations *	80031-02		200,000.00
Improvement Authorizations Canceled		xxxxxxxxx	
(financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxx	
Light has Land			11,948.63
List by Improvements - Direct Charges Made for Prelimina	ry Costs:	xxxxxxxxx	XXXXXXXXX
			XXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	48,000.00	XXXXXXXXX
1 21 2015			XXXXXXXXX
Balance December 31, 2015	80031-05	687,943.22	XXXXXXXXX
	L	735,943.22	735,943.22

^{*} The full amount of the 2015 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

		Debit	Credit
Balance January 1, 2015	80030-01	XXXXXXXXXX	
Received from 2015 Budget Appropriations *	80030-02	XXXXXXXXXX	
Received from 2015 Emergency Appropriations *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXX
Balance December 31, 2015			XXXXXXXXX
Balance December 51, 2015	80030-05	-	XXXXXXXXX
	L	-	

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

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

GENERAL CAPITAL FUND ONLY

Diamogo		Total	Down Payment	Amount of Down
Purpose	Amount	Obligations	Provided by	Payment in Budget
	Appropriated	Authorized	Ordinance	of 2015 or Prior
				Years
Improvemetns to Monore Avenue	40,000.00		40,000.00	
Replacement of Roof Fire Department	120,000.00	114,000.00	6,000.00	
Acquisition Pick Up Truck	40,000.00	38,000.00	2,000.00	
Total 80032-00	200,000.00	152,000.00	48,000.00	-

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 - 2015

		Debit	Credit
Balance January 1, 2015	80029-01	xxxxxxxxxx	43,043.18
Premium on Sale of Bonds		xxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxx	967.16
	5		
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxx
Appropriated to 2015 Budget Revenue	80029-03		xxxxxxxxx
Balance December 31, 2015	80029-04	44,010.34	xxxxxxxxx
		44,010.34	44,010.34

BONDS ISSUED WITH A COVENANT OR COVENANTS NOT APPLICABLE

1. Amount of Serial Bonds Issued Under Provisions of Chapter P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1 Chapter 77, Article VI-A, P.L. 1945, with Covenant or the content of t	943 or			
Outstanding December 31, 2015	,		\$	
2. Amount of Cash in Special Trust Fund as of December 31, 2	2015 (Note A)		_\$	-
3. Amount of Bonds Issued Under Item 1				
Maturing in 2016	\$	-	Sec. Sales	
4. Amount of Interest on Bonds with a			_	
Covenant - 2016 Requirement	_\$			
5. Total of 3 and 4 - Gross Appropriation	\$	=	 11	
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 2016 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 2015 was	\$ _	37,664,835.73
	2. Amount of Item 1 Collectetd in 2015 (*) \$ 37.	,246,499.71	
	3. Seventy (70) percent of Item 1	\$	26,365,385.01
	(*) Including prepayments and overpayment applied.	* -	20,303,383.01
E	В.		
	1. Did any maturities of bonded obligations or notes fall due during the	vear 2015 2	
	Answer YES or NO YES	your 2015 ;	
	2. Have payments been made for all bonded obligations or notes due on December 31, 2015 ?	or before	
	Answer YES or NO YES If answer is "NO" give details		
	NOTE: If answer to Item B1 is YES, then Item B2 must	. b 1	
C.			£
	all bonded obligations or notes exceed 25% of the total of appropriations	for operating nu	rnoses in
	the budget for the year just ended? Answer YES or NO: NO		rposes m
D.			
	1. Cash Deficit 2014 \$	=	
	2. 4% of 2014 Tax Levy for all puposes:		
	Levy \$ = \$		
	3. Cash Deficit 2015 \$	_	
	4. 4% of 2015 Tax Levy for all puposes:		
	Levy \$ 37,664,835.73 = \$ 1,50	06,593.43	
E.	. <u>Unpaid</u> <u>2014</u> <u>2</u>	015	Total
	1. State Taxes \$ \$	- \$	-
	2. County Taxes \$ \$\$	1,700.00 \$	41,700.00
	3. Amounts due Special Districts		9
	\$\$	\$	1. 55
	4. Amounts due School Districts for Local School Tax		
	\$\$	\$	

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Pages			N.
numbered	Name of Utility		Abbreviated Name / Comment
41 - 54	WATER UTILITY	NOT APPLICABLE	INTENTIONALLY LEFT OUT
55 - 68	WATER/SEWER UTIL	т	

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2015, please observe instructions of Sheet 2.

AFS - CY 2015 : Borough of Roseland, Essex County [718]

Sheet 40

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

POST CLOSING TRIAL BALANCE - WATER/SEWER UTILITY FUND

AS AT DECEMBER 31, 2015

Operating and Capital Sections

(Separately Stated)

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

Cash Liabilities Must Be Subtotaled and Subtot	al Must Be Marked With "C"	1	_
Title of Account	Debit	Credit	
Cash	3,595,347.95		=
Consumer Accounts Receivable	252,475.13		_
Inventory	59,328.65		-
SUB-TOTAL	3,907,151.73		- -
	2		-
Appropriation Reserves			-
Encumbered		303,023.07	•
Reserved		556,993.30	
Accrued Interest on Bonds			•
Accrued Interest on Notes			
Prepayment of Rents			
Overpayment		18,382.74	
Accounts Payable			
Subtotal -		878,399.11	,
Reserve for Receivables		311,803.78	
Fund Balance		2,716,948.84	
SUB-TOTALS		-	
Total Debits / Credits THIS Sheet ONLY	3,907,151.73	3,907,151.73	

(Do not crowd - add additional sheets)

AFS - CY 2015: Borough of Roseland, Essex County [718]

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

POST CLOSING TRIAL BALANCE - WATER/SEWER UTILITY FUND

AS AT DECEMBER 31, 2015

Operating and Capital Sections

(Separately Stated)

(Separately Stated) ———————————————————————————————————) total Must Re Marked With "C"	[Extra Sheet]
Title of Account	Debit	Credit
WATER/SEWER UTILITY CAPITAL FUND:		
Est. Proceeds Bonds and Notes Authorized	1,025,550.00	
Bonds and Notes Authorized and Not Issued	1,023,330.00	. 1,025,550.00
		1,020,000
Cash	316,834.69	
Fixed Capital	8,982,967.13	
Fixed Capital Authorized and Uncomplete	1,424,842.05	
Due To Water Sewer Fund		
Bond Anticipation Notes		
Reserve For Amortization		9 721 146 20
Deferred Reserve for Amortization		8,721,146.28
Capital Improvement Fund		661,113.00
Improvement Authorization		23,857.80
Funded		142,792.68
Unfunded		1,025,550.00
Fund Balance		150,184.11
		()
н		
		
·		
		-
Grand Total Debits / Credits	15,657,345.60	15,657,345.60

(Do not crowd - add additional sheets)

AFS - CY 2015: Borough of Roseland, Essex County [718]

Sheet 55a

[Extra Sheet]

AFS - CY 2015 : Borough of Roseland, Essex County [718]

POST CLOSING TRIAL BALANCE - WATER/SEWER UTILITY ASSESSMENT TRUST FUNDS

IF MORE THAN ONE UTILITY EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED

AS AT DE	CEMBER 31, 2015		APPLICABL
Title of Account	Γ	Debit	Credit
			=[AF
			1400
2 ²			
,			
Sheet NOT Used		0.00	0.00

(Do not crowd - add additional sheets)

AFS - CY 2015 : Borough of Roseland, Essex County [718]

AFS - CY 2015: Borough of Roseland, Essex County [718]

ANALYSIS OF WATER/SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

Dec. 31, 2014 Assessments Dec. 31, 2014 Assessments Dec. 31, 2015 Dec. 31, 2015	PLE] Audit	PLEDGED TO LIABILI	IABILITIES	THES AND SURPLUS	SnT		NOT AP	NOT APPLICABLE
Assessments Operating Disbursements and Liens Budget XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Balance		RECEIPTS					
	Dec. 31, 2014	Assessments and Liens	Operating Budget			£	Disbursements	Dec. 31, 2015
XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX XXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	********	
XXXXXXXXX XXXXXXXXXX XXXXXXXXXX XXXXXXX							VVVVVVVVV	XXXXXXXXXX
XXXXXXXXX XXXXXXXXX XXXXXXXXX XXXXXXXX	8 - 1				·			
XXXXXXXXX XXXXXXXXXX XXXXXXXXXX XXXXXXX								
XXXXXXXXX XXXXXXXXXX XXXXXXXXXX XXXXXXX								:
								:
								:
	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	*********	2	
XXXXXXXXX XXX XXXXXXXX XXX XXXXXXXXX XXX XXXX						- Tanasaaaaaa	XXXXXXXXXX	XXXXXXXXX
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								:
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					VVVVVVVVV	XXXXXXXXXX	XXXXXXXXX	XXXXXXXXX
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	00.00	00.00	0.00	00:00	00.00	000		:

Sheet 57

AFS - CY 2015 : Borough of Roseland, Essex County [718]

NOT APPLICABLE

AFS - CY 2015 : Borough of Roseland, Essex County [718]

SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2015

BUDGET REVENUES

Source				
Source		Budget	Received	Excess or
Operating Complete A. C.			in Cash	Deficit*
Operating Surplus Anticipated Operating Surplus Anticipated with Consent	-01	171,536.26	171,536.26	_
of Director of Local Govt. Services	-02	_	_	
Rents	91303-	2,760,000.00	3,488,729.02	728 720 02
Fire Hydrant Service	91304-	_		728,729.02
Miscellaneous	91305-	30,000.00	42,648.60	12,648.60
		-	-	-
		_	-	_
		_	_	_
		-	-	-
Added by N.J.S. 40A:4-87: (List)		xxxxxxxx	xxxxxxxx	xxxxxxxx
Water Sewer Capital Surplus		_	_	_
Reserve to Pay Debt		_	-	-
		-	-	-
	ii .	-	_	
Subtotal		2,961,536.26	3,702,913.88	741,377.62
Deficit (General Budget) **	-07	-	-	-
	-08	2,961,536.26	3,702,913.88	741,377.62

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:		xxxxxxxx
Adopted Budget		2,961,536.26
Added by N.J.S. 40A:4-87		
Emergency		_
Total Appropriations		2,961,536.26
Add: Overexpenditures (See Footnote)		-
Total Appropriations and Overexpendituress		2,961,536.26
Deduct Expenditures:		
Paid or Charged	2,404,542.96	
Reserved	556,993.30	
Surplus (General Budget)**	-	
Total Expenditures		2,961,536.26
Unexpended Balance Canceled (See Footnote)		-

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

AFS - CY 2015: Borough of Roseland, Essex County [718]

STATEMENT OF 2015 OPERATION WATER/SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 WATER/SEWER Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)" Section 2 should be filled out in every case.

SECTION 1:

SECTION 1 NOT APPLICABLE

Revenue Realized:	VVVVVVVV	
Budget Revenue (Not Including "Deficit (General Budget)")	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled *		
Total Revenue Realized		
Expenditures:	xxxxxxxxxx	-
Appropriations (Not Including "Surplus (General Budget)")	· xxxxxxxxxxx	
Paid or Charged	ALAAAAAA	
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	_	÷.
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		_
Budget Appropriation - Surplus (General Budget) ** Remainder = Balance of "Results of 2015 Operations" ("Excess in Operations" - Sheet 60)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget) ** Remainder = Balance of "Results of 2015 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

SECTION 2:

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

2014 Appropriation Reserves Canceled in 2015	480,950.92	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	X
* Excess (Revenue Realized)		480,950.92

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

RESULTS OF 2015 OPERATIONS WATER/SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	VVV	
Unexpended Balances of Appropriations	XXXXXXXXX	741,377.62
	XXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXX	
Unexpended Balances of 2014 Appropriation Reserves *	xxxxxxxxx	480,950.92
Cancellation of Accounts Payable		480,930.92
Deficit in Anticipated Revenue		VVVVVV
		XXXXXXXXX
Operating Deficit to Til 1D 1		XXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXX	_
Excess in Operations - to Operating Surplus	1,222,328.54	xxxxxxxxx
* See <u>restrictions</u> in amount on Sheet 59, SECTION 2	1,222,328.54	1,222,328.54

OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance January 1, 2015	xxxxxxxxx	1,916,156.56
Excess in Results of 2015 Operations	XXXXXXXXXX	1,222,328.54
Amount Appropriated in 2015 Budget-Cash	171,536.26	xxxxxxxxx
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxx
Anticipated as Revenue in Current Fund Budget	250,000.00	
Balance December 31, 2015	2,716,948.84	xxxxxxxxx
-	3,138,485.10	3,138,485.10

ANALYSIS OF BALANCE DECEMBER 31, 2015 (FROM WATER/SEWER UTILITY - TRIAL BALANCE)

Cash	3,544,253.94
Investments	51,094.01
Interfund Accounts Receivable	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Subtotal	3,595,347.95
Deduct Cash Liabilities Marked with "C" on Trial Balance	878,399.11
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	2,716,948.84
Other Assets Pledged to Operating Surplus *	
Deferred Charges #	
Operating Deficit #	
Total Other Assets	
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.	2,716,948.84

^{*} In the case of a "Deficit in Operating Surplus Cash",

[&]quot;Other Assets" would also be pledged to cash liabilities.

SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2014	\$185,602.	93
Increased by:		
Water/Sewer Rents Levied	\$ 3,570,775 1	
F	\$3,570,775.1	1
Decreased by:		
Collections	\$3,485,195.31	
Overpayments applied	\$ 18,707.60	
Transfer to Water/Sewer Liens	\$	
Other	\$	
	\$3,503,902.93	1
d a		_
Balance December 31, 2015	\$\$52,475.13	}
		_
SCHEDULE OF WATER	SEWER UTILITY LIENS	
	THIS SECTION NOT APPLICABLE	
Balance December 31, 2014	\$	
~	1	
Increased by:		
Transfers from Accounts Receivable	360	
Penalties and Costs	\$	
()ther	\$	
Other	\$ \$	
Decreased by:	\$	-
	\$ \$	•1
Decreased by:	\$ \$ \$	*1
Decreased by: Collections	\$ \$ \$	-1
Decreased by: Collections	\$ \$ \$ \$	-1

DEFERRED CHARGES - MANDATORY CHARGES ONLY -WATER/SEWER UTILITY FUND

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

	Caused By		Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015		Balance as at Dec. 31, 2015
1	Emana A. d. d. d. d.			NONE			
1.	Emergency Authorization - *	\$.	\$		\$	\$	i -
2.		\$ _	\$		\$	- \$	-
3.		\$ _	\$		\$	 \$	_
4.		\$_	\$		\$	 \$	_
5.		\$_	\$_	9	S	-	-
6.		\$_	\$_		5	 \$	-
7.		\$_	\$_	\$	S	 \$	
8.		\$_	\$_	\$		 \$	-
9 . .		\$_	\$_	\$		\$	-
10.		\$_	\$_	\$		\$	-
	* Do not include items	fund	ed or refunded as 1	isted below		_	

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OF 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		\$

NONE

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED NONE

	In favor of	On Account of	Date Entered	<u>Amount</u>	Appropriated for in Budget of Year 2016
1			\$		
2			\$		
3			\$		
4		s)	\$		

AFS - CY 2015 : Borough of Roseland, Essex County [718]

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

WATER/SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	11	016 Debt Service
Outstanding January 1, 2015	xxxxxxxx	xx _		
Issued	xxxxxxxx	КХ		
				NOT
				LICABLE
Paid		xxxxxxxx	xx	
Outstanding December 31, 2015	_	xxxxxxxx		
ì	_	-		
2016 Bond Maturities - Assessment Bonds			\$	_
2016 Interest on Bonds *		\$		
WATER/SEWER UTILIT	TY CAPITAL	BONDS		
Outstanding January 1, 2015	XXXXXXXXXX		1	
Issued	xxxxxxxxx		1	
Paid		xxxxxxxxxx		ОТ
			-11	ICABLE
			1	
Outstanding December 31, 2015	-	xxxxxxxxx	.]	
	_	_	1	
2016 Bond Maturities - Capital Bonds			1 s	_
2016 Interest on Bonds *		\$		
INTEREST ON BONDS -	WATER/SEW	FR HTH ITS	PUDCE	Tr.
2016 Interest on Bonds (* Items)	TITE OF T	\$ -	. DUDGE	/ I.
Less: Interest Accrued to 12/31/2015 (Trial Bala	nce)	\$	- NI	7 T
Subtotal	nee)	\$ -	-11	OT CABLE
Add: Interest to be Accrued as of 12/31/2016			7.1.1.	OADLL
Required Appropriation 2016		\$	œ.	
	DC ICCLIED DI	DING 2015	\$	#8
LIST OF BON	DS ISSUED DU		NOT APP	LICABLE
Purpose	2016 Maturity	Amount	Date of	Interest
1 uipose		Issued	Issue	Rate
*	,			

AFS - CY 2015 : Borough of Roseland, Essex County [718]

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

WATER/SEWER UTILITY	Y		LOAN	
	Debit	Credit	11	016 Debt Service
Outstanding January 1, 2015	xxxxxxxx	х		3011100
Issued	xxxxxxxx	x	. 8	
				NOT
				LICABLE
Paid		XXXXXXXXX	x	
Outstanding December 31, 2015	-	xxxxxxxxx		
	-	_		=
2016 Loan Maturities		,	-	
2016 Interest on Loans *		\$ -	_ φ	
WATER/SEWER UTILITY 0		LOAN		
Outstanding January 1, 2015	xxxxxxxxx		1	
Issued	xxxxxxxxx		-	
Paid		YYYYYYYY		IOT
		XXXXXXXXX	-	ICABLE
			-	
Outstanding December 31, 2015	-	XXXXXXXXX	1	
	_	_		
2016 Loan Maturities			\$	_
2016 Interest on Loans *		\$ -		
INTEREST ON LOANS - W	VATER/SEW		BUDGE	E T
2016 Interest on Loans (* Items)		\$ -		
Less: Interest Accrued to 12/31/2015 (Trial Balance	ce)	\$	1	
Subtotal		\$ -	1	OT
Add: Interest to be Accrued as of 12/31/2016		\$	APPLI	CABLE
Required Appropriation 2016			\$	
LIST OF LOAN	IS ISSUED DUI		NOT APP	LICABLE
Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR WATER/SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

											T	Т		T	T	T	
110110)		2016 Budget Requirement	For Interest														1
(COLONIALINGUACIONI TACTORIA)		2016 Budget	For Principal														_
		Rate	of Interest													*******	II www.www.
		Date	of Maturity				Ce.									XXXXXXXXXX	
,	Δ ποιιπ+	of Note	Outstanding Dec. 31, 2015													,	7
		Original	Date of Issue *													XXXXXXXXX	
		Original	Amount Issued						1	ı	t	1	1	ī	1	1	
		. H	Title of Furpose of Issue													Totals	
				Ι	2	3	4	5	9	7	8.	6	$\frac{10}{10}$		12		

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

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

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

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

Sheet 64

INTEREST ON NOTES - WATER/SEWER UTILITY BUDGET 2016 Interest on Notes Less: Interest Accrued to 12/31/2015 (Trial Balance) Subtotal Add: Interest to be Accrued as of 12/31/2016 Required Appropriations - 2016 Substitutions - 2016

(Do not crowd - add additional sheets)

AFS - CY 2015 : Borough of Roseland, Essex County [718]

DEBT SERVICE SCHEDULE FOR WATER/SEWER UTILITY ASSESSMENT NOTES

			Amount					
Title or Pumose of Icene	Original	Original	ofNote	Date	Rate	2016 Budget	2016 Budget Requirement	Interest
	Issued	Date of Issue *	Outstanding Dec. 31, 2015	of Maturity	of Interest	For Principal	For Interest	Computed to
	1							(State Date)
	1							
	1							
	,							
	1							
	ı							
	ı							
	ī							
	ı							
	ı							
	1							
	1							
40	1							
	1					<i>B</i>		2:
	ı							
	1							
	1	XXXXXXXXX	1	********				
Important: If there is more than one utility in the municipality; ideatife.	Jon 4: E 2			νγγγγγγγγ	XXXXXXXXX		Ţ	XXXXXXXXX

Important: If there is more than one utility in the municipality, identify each note. MEMO: *See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Assessment Budget or written intent of permanent financing submitted.

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

Sheet 65

AFS - CY 2015 : Borough of Roseland, Essex County [718]

AFS - CY 2015 : Borough of Roseland, Essex County [718]

SCHEDULE OF WATER/SEWER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose Obligation of Lease 2016 Budget Requirement Dec. 31, 2015 For Principal For Interest/Fees				
Dec. 31, 2015 For Principal Per. 31, 2015 Fo	Purpose .	Amount of Lease Obligation Outstanding	w li	Requirement
		Dec. 31, 2015	8	For Interest/Fees
			2	

AFS - CY 2015: Borough of Roseland, Essex County [718]

NOT APPLICABLE

Sheet 65a

AFS - CY 2015: Borough of Roseland, Essex County [718]

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS							
Specify each authorization by purpose. Do	Balance Jan	Balance January 1, 2015	2015	Expended	Authorizations	Rolongo Dece	
not merely designate by a code number.	Funded	Unfunded	Authorizations	tormo di co	Canceled	Example Dece	Example December 31, 2015
Code No Purpose					Cancoled	runded	Unfunded
9-97/8-98 0 Inflow and Infiltration Study-Section 1, 2	1	20,037.10			20.037.10		
08-99 0 and 3 and the making and Improvements	ı	1			01:100	г	1
0	,	1				1	1
0	ı	1				1	1
1-11 0 Gas Alarm Detector System Pump Station	39,864.32	1				30 864 33	ı
0	1	1				22,004.32	1
11-11 0 Various Improvements	102,928.36	1,025,550.00				2000 001	00 033 300 1
0	1	1				102,926,30	1,022,230.00
0	ı						ī
0	•					1	1
,, ,						ı	•
0		Ţ				1	ī
0	1						
0	1						
0	ī	J					1
0	î	1				1	į
0	1	1				1	r
0	1	I.				1	1
0	1	1				ī	1
0	1	1				1	1
0	'						1
						1	ī
	Entertain Control States (Control	ı				1	1
Totals 70000-	142,792.68	1,045,587.10		1	20,037.10	142,792.68	1,025,550.00
Discount tothismony of "Improvement "which reserves	urhioh romoogate of fur	J					, , ,

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

Sheet 66

AFS - CY 2015: Borough of Roseland, Essex County [718]

WATER/SEWER UTILITY CAPITAL FUND SCHEDULE OF CAPITAL IMPROVEMENT FUND

	1	
	Debit	Credit
Balance January 1, 2015	XXXXXXXXX	22 957 90
Received from 2015 Budget Appropriations *	XXXXXXXXXX	23,857.80
	xxxxxxxxxx	
Improvement Authorizations Canceled. (financed in whole by the Capital Improvement Fund)	xxxxxxxxx	a v , , av ,
	===	n i wa u
List by Improvements - Direct Charges Made for Preliminary Costs:	xxxxxxxxx	xxxxxxxxx
		xxxxxxxxx
	2	xxxxxxxxx
		xxxxxxxxx
	3	xxxxxxxxx
		XXXXXXXXX
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance December 31, 2015	23,857.80	xxxxxxxxx
	23,857.80	23,857.80

WATER/SEWER UTILITY CAPITAL FUND SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2015	xxxxxxxxx	-
Received from 2015 Budget Appropriations *	xxxxxxxxx	
Received from 2015 Emergency Appropriations *	xxxxxxxxx	
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
		xxxxxxxxx
Balance December 31, 2015	-	xxxxxxxxx
	_	-

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

WATER/SEWER UTILITY FUND CAPITAL IMPROVEMENTS AUTHORIZED IN 2015 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

UTILITIES ONLY

		7	-	
7		Total	Down Payment	Amount of Down
Purpose	Amount	Obligations	Provided by	Payment in Budget
	Appropriated	Authorized	Ordinance	of 2015 or
				Prior Years
				Thei rears
			7	
				2
4.50				
				2
				100
				-
				-
	22			
	6			
Totals	1. 4 8	_	-	_

WATER/SEWER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2015

	Debit	Credit
Balance January 1, 2015	XXXXXXXXX	150,184.11
Premium on Sale of Bonds	xxxxxxxxx	a 2
Funded Improvement Authorizations Canceled	xxxxxxxxx	2
		# 62 tes
		B 2
	0	r. dor e
Appropriated to Finance Improvement Authorizations		xxxxxxxxx
Appropriated to 2015 Budget Revenue	2	xxxxxxxxx
Balance December 31, 2015	150,184.11	xxxxxxxxx
	150,184.11	150,184.11

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