CLERK

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014
(UNAUDITED)

POPULATION LAST CENSUS 41,864

NET VALUATION TAXABLE 2014 5,786,157,100

MUNICODE 0324

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

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

Township of **Mount Laurel**, County of **Burlington**

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature Robert S. Marrone

Name Robert S. Marrone

Title Registered Municipal Accountant

Email rmarrone@bowmanllp.com

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

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

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

Further, I do hereby certify that I, Meredith Tomczyk, am the Chief Financial Officer, License # N-0875, of the Township of Mount Laurel, County of Burlington and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2014, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2014.

Signature Meredith Tomczyk

Title Chief Financial Officer

Address 100 Mount Laurel Road, Mount Laurel, NJ 08054

Phone Number 856-234-0001

Fax Number 856-234-1172

Email mtomczyk@mountlaurel.com

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters) or~~ (no matters) ~~{eliminate one}~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ende December 31, 2014 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

None.

Robert S. Marrone
Registered Municipal Accountant

Bowman & Company LLP
(Firm Name)

601 White Horse Road
(Address)
Voorhees, New Jersey 08043
(Address)

856-435-6200
(Phone Number)

Certified by me

rmarrone@bowmanllp.com
(Email)

This 10th day of February , 2015

856-435-0440
(Fax Number)

UNIFORM CONSTRUCTION CODE CERTIFICATION BY CONSTRUCTION CODE OFFICIAL

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

Printed Name: George Dittmar

Signature:

Certificate #: 4164

Date: 2-10-15

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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

CERTIFICATION OF QUALIFYING MUNICIPALITY

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

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

Municipality: Township of Mount Laurel

Chief Financial Officer: Meredith Tomczyk

Signature: Meredith Tomczyk

Certificate #: N-0875

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.

Municipality: ______

Chief Financial Officer: ______

Signature: ______

Certificate #: ______

Date: ______

22-19158
Fed I.D. #

Township of Mount Laurel
Municipality

Burlington
County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: December 31, 2014

	(1)	(2)	(3)
	Federal Programs Expended (administered by the State)	State Programs Expended	Other Federal Programs Expended
TOTAL	$ 16,356.88	$ 374,933.33	$

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

_____ Single Audit

_____ Program Specific Audit

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

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

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

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

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

Signature Of Chief Financial Officer

2-10-15
Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Township of Mount Laurel, County of Burlington during the year 2014 and that sheets 40 to 68 are unnecessary.

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

Signature ______________________

Name Robert S. Marrone

Title Registered Municipal Accountant

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of $ 5,792,426,200 .

____
SIGNATURE OF TAX ASSESSOR

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

POST CLOSING
TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2014

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

Title of Account	Debit	Credit
Cash	26,795,209.95	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions	9,856.99	
Receivables with Full Reserves:		
Delinquent Taxes	2,164,341.58	
Tax Title Liens	136,065.37	
Property Acquired by Taxes	1,317,700.00	
Contract Sales Receivable	-	
Mortgage Sales Receivable	-	
Property Maintenance Liens Receivable	7,882.75	
Revenue Accounts Receivable	52,207.31	
Due from Animal Control Fund	12,487.28	
Due from Trust Assessment Fund	460,539.34	
Due from Trust Other Fund	909,401.23	
Due from General Capital Fund	493,063.92	
Sub-total Receivables with Full Reserves	5,553,688.78	
Deferred Charges (Sheets 28, 29 & 30)	920,000.00	
Deferred School Taxes (Sheets 13 & 14)	45,470,851.92	
Sub-total	78,749,607.64	-

(Do not crowd - add additional sheets)

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

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

AS AT DECEMBER 31, 2014

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

Title of Account	Debit	Credit
Totals from Sheet 3	78,749,607.64	-
Cash Liabilities:		
Appropriation Reserves		1,983,163.51
Due to State of New Jersey - Senior Citizens & Veterans Deductions		-
Local District School Tax Payable		2,221,282.17
Regional School Tax Payable		-
Regional High School Tax Payable		1,559,674.33
County Taxes Payable		-
Due County for Added and Omitted Taxes		112,847.94
Special District Taxes Payable		-
State Library Aid (See Sheet 16)		-
Accounts Payable		44,052.81
Reserve for Encumbrances		1,226,779.74
Due State of New Jersey - Marriage Licenses & DCA Fees		24,942.00
Prepaid Taxes		922,742.13
Tax Overpayments		493,687.51
Due Trust - Municipal Open Space Taxes Payable		10,651,746.37
Reserve for Revaluation		471,163.48
Reserve for Master Plan		11,800.15
Reserve for Insurance Reimbursements		42,452.93
Reserve for FEMA Flood Repairs		49,807.27
Reserve for Sale of Municipal Assets		50,057.63
Sub-total Cash Liabilities **C**		19,866,199.97
Reserve for Receivables		5,553,688.78
School Taxes Deferred (Sheets 13& 14)		45,470,851.92
Fund Balance		7,858,866.97
Total	78,749,607.64	78,749,607.64

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2*

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Cash Public Assistance #1	-	
Cash Public Assistance #2	-	
Total	-	-

(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, 2014

Title of Account	Debit	Credit
Cash	1,403,757.62	
Federal and State Grants Receivable	1,166,210.14	
Appropriated Reserves for Federal and State Grants		1,746,727.20
Unappropriated Reserves for Federal and State Grants		67,965.01
Reserve for Encumbrances		26,086.67
Due to Open Space Trust Fund		24,221.97
Due to General Capital Fund		704,966.91
Total	2,569,967.76	2,569,967.76

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Trust Assessment Fund		
Cash	144,479.46	
Deferred Charges	-	
Assessments Receivable	261,867.88	
Due From General Capital Fund	167,433.00	
Assessment Bonds		-
Assessment Notes		113,241.00
Fund Balance		-
Due to Current Fund		460,539.34
Total Trust Assessment Fund	573,780.34	573,780.34
Animal Control Fund		
Cash	40,598.78	
Deferred Charges	-	
Reserve for Animal Control Fund Expenditures		28,111.50
Due to Current Fund		12,487.28
Total Animal Control Fund	40,598.78	40,598.78

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Trust Other Fund		
Cash	12,022,355.99	
Deferred Charges	-	
Due to Current Fund		909,401.23
Due to General Capital Fund		45,859.57
Due to Municipal Open Space Fund		8,330.00
Due to New Jersey Crime Compensation Board		205,703.00
Due to the State of New Jersey		262.34
Reserve for Encumbrances		538,189.63
Trust Other Reserves		10,314,610.22
Sub-total	12,022,355.99	12,022,355.99

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Trust Other Fund (Cont'd)		
Totals from Sheet 6i	12,022,355.99	12,022,355.99
Total Trust Other Fund	12,022,355.99	12,022,355.99

(Do not crowd - add additional sheets)

POST CLOSING
TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Municipal Open Space Trust Fund		
Cash	1,963,032.71	
Due from Trust Other Fund	8,330.00	
Due from Current Fund	10,651,746.37	
Due from Federal and State Grant Fund	24,221.97	
Due to General Capital Fund		1,338,601.05
Contracts Payable		79,120.91
Reserve for Encumbrances		7,678.86
Reserve for Municipal Open Space Trust Fund		8,493,730.23
Reserve for Payment of Debt		2,728,200.00
Total Municipal Open Space Trust Fund	12,647,331.05	12,647,331.05

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER
CERTIFICATION
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013:	(1)	$	12,250.00
		x	25%
	(2)	$	3,062.50
Municipal Public Defender Trust Cash Balance December 31, 2014:	(3)	$	29,785.00

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

Amount in excess of the amount expended: 3 - (1 +2) = ... $ 14,472.50

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

Chief Financial Officer: Meredith Tomczyk

Signature: Meredith

Certificate #: N-0875

Date: ______________________

Schedule of Trust Fund Reserves

	Purpose	Amount Dec. 31, 2013 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2014
1.	See Attached Sheet	$ 8,661,019.43	$ 18,063,866.54	17.670,791.03	$ 9,054,094.94
2.	Reserve for Escrow	1,003,404.45	1,584,702.74	1,327,591.91	1,260,515.28
3.					-
4.					-
5.					-
6.					-
7.					-
8.					-
9.					-
10.					-
11.					-
12.					-
13.					-
14.					-
15.					-
16.					-
17.					-
18.					-
19.					-
20.					-
21.					-
22.					-
23.					-
24.					-
25.					-
26.					-
27.					-
28.					-
29.					-
30.					-
	Totals:	$ 9,664,423.88	19,648,569.28	18,998,382.94	$ 10,314,610.22

TOWNSHIP OF MOUNT LAUREL
TRUST – OTHER FUND
Statement of Reserves and Special Deposits
For the Year Ended December 31, 2014

	Balance Dec. 31, 2013	Receipts	Disbursements	Decreased	Canceled Encumbrances	Intrafund	Balance Dec. 31, 2014
Municipal Alliance on Alcoholism and Drug Abuse	$ 6,062.61	$ 1,066.87	$ 7,102.48	$ 27.00			
Developers' Recreation	332,342.19	1,026.60	491.80				$ 332,876.99
Bulletproof Vest Partnership	52.78						52.78
Municipal Recreation	44,494.56	77,813.30	70,223.25				52,084.61
Municipal Recreation: Fall Festival	77,618.48	33,231.25	16,967.04				93,882.69
Municipal Recreation: Senior Center	6,145.00	13,082.50	9,594.82	1,310.00	$ 800.00		9,122.68
Municipal Recreation: Special Events	1,939.19		126.51		36.26		1,848.94
Municipal Recreation: Snow Trust	268,625.09	831,672.50	558,213.01	23,325.00	48,415.50		567,175.08
Recycling Trust Fund	4,153.17	1,432.29					5,585.46
Special Law Enforcement Trust Fund	30,661.64	7,062.67	2,823.49	2,250.00			32,650.82
Low Income Housing	5,860.75						5,860.75
Parking Offense Adjudication Act	3,226.62	94.00					3,320.62
Public Defender Fees	15,312.50	26,372.50	11,900.00	14,472.50			15,312.50
Outside Police Employment	68,438.74	314,930.69	309,691.57	45,510.90	52,269.17		80,436.13
Developer's Fees--Spring Valley	114,134.03						114,134.03
Reserve for Sidewalks	82,015.00	7,700.00					89,715.00
Developer's Fees--Orleans Litigation Deposits	1,425.88						1,425.88
Developer's Fees--Traffic Impact	55,990.50	11,651.00					67,641.50
Reserve for Developer Fees - Hovnanian	166.00						166.00
Reserve for Environmental - Kowalski	250,000.00						250,000.00
New Jersey Unemployment Compensation Insurance Trust Fund	235,771.52	19.44	6,289.11	262.34		$ 14,846.84	244,086.35
Affordable Housing	5,837,469.23	42,750.50	36,083.09	23,561.58	1,421.57		5,821,996.63
Affordable Housing - Low Income	88,176.19						88,176.19
Fair Share Housing--Senior Citizens Housing	80,460.53	122.15					80,582.68
PAWS Farm		155,307.22	152,539.94	2,175.00	1,862.37		2,454.65
Optical Trust Fund	23,384.16	2,486.64	14,401.65				11,469.15
Payroll	40,946.75	14,907,719.59	14,776,387.54			(14,846.84)	157,431.96
Redemption of Tax Sale Certificates	59,846.32	797,519.96	831,461.41				25,904.87
Redemption of Tax Sale Premiums	926,300.00	726,000.00	753,600.00				898,700.00
	$ 8,661,019.43	$ 17,959,061.67	$ 17,557,896.71	$ 112,894.32	$ 104,804.87	$ -	$ 9,054,094.94

Due to New Jersey Crime Compensation Board	$ 14,472.50
Due State of New Jersey	262.34
Encumbrances	98,159.48
	$ 112,894.32

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013	RECEIPTS					Disbursements	Balance Dec. 31, 2014
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
								-
								-
								-
								-
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
								-
Ordinance 2004-15	66,928.09	55,931.07						122,859.16
								-
								-
Other Liabilities								-
Trust Surplus								-
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Due Current Fund:								-
Interest Earned	1,530.05	128.22						1,658.27
Interest and Costs on Taxes	15,628.00	4,334.03						19,962.03
Total	84,086.14	60,393.32	-	-	-	-	-	144,479.46

Sheet 7

POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	27,052,643.62	XXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXX	27,052,643.62
Due from Federal and State Grant Fund	704,966.91	
Cash	2,276,625.78	
Deferred Charges	-	
Deferred Charges to Future Taxation - Funded	30,595,000.00	
Deferred Charges to Future Taxation - Unfunded	31,482,503.62	
Due from Trust Other Fund	45,859.57	
Due from Municipal Open Space Trust Fund	1,338,601.05	
Reserve for Encumbrances and Contracts Payable		528,117.27
Reserve for CDBG - Burnam Wood Drive/Court		64,800.00
Reserve for Preliminary Expenses - Rancocas Study		2,055.00
Reserve for Purchase of Building and Equipment		1,549.16
Reserve for Interest Rebate		8,973.69
Reserve for Capital Projects		83,836.73
General Capital Bonds		30,595,000.00
Assessment Serial Bonds		-
Bond Anticipation Notes		4,429,860.00
Assessment Notes Due to Trust Assessment Fund		113,241.00
Loans Payable		-
Loans Payable		-
Improvement Authorizations - Funded		2,039,866.51
Improvement Authorizations - Unfunded		26,704,592.34
Capital Improvement Fund		33,788.00
Down Payments on Improvements		-
Capital Surplus		59,020.39
Reserve for Payment of Bond and Notes		1,231,600.92
Due to Current Fund		493,063.92
Due to Trust Assessment Fund		54,192.00
Total	93,496,200.55	93,496,200.55

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	100,040.24	27,068,688.21	373,518.50	26,795,209.95
Trust - Assessment		144,479.46		144,479.46
Trust - Dog License		40,598.78		40,598.78
Trust - Other		12,196,679.96	174,323.97	12,022,355.99
Capital - General		2,276,625.78		2,276,625.78
Water - Operating Utility Operating				-
Water - Capital Utility Capital				-
Utility Operating				-
Utility Capital				-
Public Assistance #1**				-
Public Assistance #2**				-
Garbage District				-
Federal and State Grant Fund		1,403,757.62		1,403,757.62
Municipal Open Space Trust Fund	40.00	1,963,692.71	700.00	1,963,032.71
Assessment Trust				-
Water Assessment Trust				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	100,080.24	45,094,522.52	548,542.47	44,646,060.29

* - Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

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

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

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

Signature: Robert S. Maurer Title: Registered Municipal Accountant

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

PNC:	Recycling Trust	5,585.46
	Unemployment Trust	190,497.98
	Optical Trust	12,626.38
	Trust	1,170,514.30
	Regular Escrow Trust 1	101,757.14
	Regular Escrow Trust 2	814,243.19
	Dog Trust	40,598.78
Investors:	General Capital	2,276,625.78
	Parks & Recreation Trust	332,983.77
	Special Law Enforcement Trust	34,900.82
	Payroll Trust	546,602.25
	Payroll Agency Trust	180,539.67
	Senior Citizens Fair Share Housing Trust	80,582.68
	Master Escrow Trust	621,321.64
	Performance Guarantee Trust	90,725.81
	Lien Redemption Trust	1,031,137.78
	Current Fund 1	729,674.02
	Current Fund 2	27,742,771.81
Columbia:	Municipal Alliance Trust	27.00
	Municipal Recreation Trust	750,085.37
	Developers Master Escrow Trust	572.17
	Developers Master Escrow Various Trust	82,657.77
Liberty Bell:	Health Benefits Trust	11,286.36
	Open Space Recreation and Farm Land Trust	1,963,692.71
Audubon:	PAWS Trust	49,325.82
Beneficial:	Affordable Housing Trust	6,003,570.22
	Master Escrow Sub Trust	33.17
	Master Escrow Trust	85,103.21
	Special Assessment Trust	144,479.46
Total		45,094,522.52

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

MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2014	Accured	Received			Balance Dec. 31, 2014
						-
See Attached Sheet	979,797.58	866,774.90	680,362.34			1,166,210.14
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
						-
Totals	979,797.58	866,774.90	680,362.34	-	-	1,166,210.14

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

Program	Balance Dec. 31, 2013	Accrued	Received	Balance Dec. 31, 2014
Federal Grants:				
New Jersey Transportation Trust Fund Larchmont Boulevard Phase I	$ 64,230.84			$ 64,230.84
Highway Traffic Safety Grant	25,601.93	$ 84,368.48	$ 54,864.03	55,106.38
New Jersey Transportation Trust Fund - 2010	95,000.00		95,000.00	
New Jersey Transportation Trust Fund - 2014		195,000.00		195,000.00
Drive Sober or Get Pulled Over		9,400.00	9,400.00	
Assistance to Firefighters Grant		96,498.00		96,498.00
Total Federal Grants	184,832.77	385,266.48	159,264.03	410,835.22
State Grants:				
Bulletproof Vest Program	3,219.29	12,441.97		15,661.26
Body Armor Grant Program		5,392.38	5,392.38	
Hepatitis B Grant		2,010.20	2,010.20	
Garden State Historic Preservation Trust	12,000.00			12,000.00
Clean Communities Act		71,730.55	71,730.55	
Drunk Driving Enforcement Fund		13,868.31	13,868.31	
Municipal Alliance Grant	18,524.28		8,708.72	9,815.56
Over the Limit Under Arrest		7,500.00		7,500.00
Recycling Tonnage Grant		58,565.01	58,565.01	
Safe and Secure Communities Program	60,000.00	60,000.00	45,000.00	75,000.00
Highway Safety - Safe Corridors	118,221.24		83,417.59	34,803.65
Total State Grants	211,964.81	231,508.42	288,692.76	154,780.47
Local Grants:				
Burlington County Park Grant	550,000.00	250,000.00	200,000.00	600,000.00
Burlington County Pedestrian Safety Project	1,000.00		1,000.00	
Delaware Valley Regional Planning Commission - Bikeways	32,000.00		31,405.55	594.45
Total Local Grants	583,000.00	250,000.00	232,405.55	600,594.45
	$ 979,797.58	$ 866,774.90	$ 680,362.34	$ 1,166,210.14

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Encumbrances Canceled	Expended			Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
								-
See Attached Sheet	1,223,565.28	180,869.35	798,809.89	108,052.59	564,569.91			1,746,727.20
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total	1,223,565.28	180,869.35	798,809.89	108,052.59	564,569.91	-	-	1,746,727.20

Sheet 11

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

Program	Balance Dec. 31, 2013	Transferred from 2014 Budget Appropriation	Encumbrances Canceled	Paid/Charged Canceled	Balance Dec. 31, 2014
Federal Grants:					
Click it or Ticket		$ 4,000.00			$ 4,000.00
New Jersey Transportation Trust Fund - Larchmont	$ 37,500.00				37,500.00
New Jersey Transportation Trust Fund - 2011	200,000.00				200,000.00
New Jersey Transportation Trust Fund - Ramblewood 2014		195,000.00			195,000.00
Highway Traffic Safety Grant	32,310.35	48,161.13		$ 14,156.88	66,314.60
Drive Sober or Ger Pulled Over	2,200.00			2,200.00	
Assistance to Firefighters/EMS Grant		107,220.00			107,220.00
Total Federal Grants	272,010.35	354,381.13	-	16,356.88	610,034.60
State Grants:					
Bullet Proof Vest Program		12,441.97		6,418.36	6,023.61
Body Armor Grant Program	7,121.58	10,796.06		8,693.48	9,224.16
Garden State Historic Preservation Trust Fund			$ 12,000.00	12,000.00	
Clean Communities Act	341,913.48	71,730.55	1,750.00	15,474.56	399,919.47
Drunk Driving Enforcement	56,376.15	40,727.06	395.00	58,827.07	38,671.14
Hepatitis B Grant	4,154.54	2,010.20			6,164.74
Municipal Alliance Grant	21,102.00		2,455.49	2,455.49	21,102.00
Municipal Court Alcohol Education and Rehabilitation Fund	10,834.02	2,212.48			13,046.50
Over the Limit Under Arrest		7,500.00		7,500.00	
Highway Safety - Safe Corridors	90,417.64	84,368.48	64,291.17	114,799.02	124,278.27
Recycling Tonage Grant	76,834.80	48,654.31	188.50	64,711.54	60,966.07
Safe and Secure Communities Program	132,188.20	60,000.00		63,638.76	128,549.44
Traffic Violation Enforcement		27,000.00		27,000.00	
Motor Vehicle Inspection Fees Program		7,857.00		7,857.00	
Total State Grants	740,942.41	375,298.11	81,080.16	389,375.28	807,945.40
Local Grants:					
Burlington County Park Grant - 2014		250,000.00			250,000.00
Burlington County Park Grant - 2012 and 2013	210,612.52		26,972.43	158,837.75	78,747.20
Total Local Grants	210,612.52	250,000.00	26,972.43	158,837.75	328,747.20
	$1,223,565.28	$ 979,679.24	$ 108,052.59	$ 564,569.91	$1,746,727.20

Budget	$ 180,869.35	
Appropriation by 40A:4-87	798,809.89	
	$ 979,679.24	
Disbursements		$ 538,483.24
Reserve for Encumbrances		26,086.67
		$ 564,569.91

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2014	Transferred from 2014 Budget Appropriations		Receipts	Grants Receivable			Balance Dec. 31, 2014
		Budget	Appropriation By 40A:4-87					
								-
See Attached Sheet	170,147.35	180,869.35	788,087.89		866,774.90			67,965.01
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Totals	170,147.35	180,869.35	788,087.89	-	866,774.90	-	-	67,965.01

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

Program	Balance Dec. 31, 2013	Grants Receivable	Realized as Miscellaneous Revenue	Balance Dec. 31, 2014
Federal Grants:				
New Jersey Transportation Trust Fund - 2014		$ 195,000.00	$ 195,000.00	
Drive Sober or Get Pulled Over		9,400.00		$ 9,400.00
Assistance to EMS/Firefighters Grant		96,498.00	96,498.00	
Highway Safety - Traffic Violation Enforcement	$ 27,000.00		27,000.00	
Highway Traffic Safety Grant		84,368.48	84,368.48	
Traffic Detection	48,161.13		48,161.13	
Click It or Ticket	4,000.00		4,000.00	
	79,161.13	385,266.48	455,027.61	9,400.00
State Grants:				
Alcohol Education & Rehabilitation Grant	2,212.48		2,212.48	
Bullet Proof Vest Program		12,441.97	12,441.97	
Body Armor Grant Program	5,403.68	5,392.38	10,796.06	
Hepatitis B Grant		2,010.20	2,010.20	
Clean Communities Act		71,730.55	71,730.55	
Drunk Driving Enforcement Fund	26,858.75	13,868.31	40,727.06	
Motor Vehicle Inspection Fees Program	7,857.00		7,857.00	
Over the Limit Under Arrest		7,500.00	7,500.00	
Recycling Tonnage Grant	48,654.31	58,565.01	48,654.31	58,565.01
Safe and Secure Communities Program		60,000.00	60,000.00	
	90,986.22	231,508.42	263,929.63	58,565.01
Local Grants:				
Burlington County Park Grant		250,000.00	250,000.00	
	-	250,000.00	250,000.00	-
	$ 170,147.35	$ 866,774.90	$ 968,957.24	$ 67,965.01

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2014		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	1,634,505.15
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85002-00	XXXXXXXX	27,305,565.35
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXXX	59,053,711.00
Levy Calendar Year 2014		XXXXXXXX	
Paid		58,466,933.98	XXXXXXXX
Balance December 31, 2014		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00	2,221,282.17	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85004-00	27,305,565.35	XXXXXXXX
		87,993,781.50	87,993,781.50

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

\# Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2014	85045-00	XXXXXXXX	5,999,986.12
2014 Levy	85105-00	XXXXXXXX	4,628,925.68
Added and Omitted Levy		XXXXXXXX	22,834.57
Interest Earned		XXXXXXXX	
Expenditures			XXXXXXXX
Balance December 31, 2014	85046-00	10,651,746.37	XXXXXXXX
		10,651,746.37	10,651,746.37

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance January 1, 2014		XXXXXXXX	XXXXXXXX
School Tax Payable #	85031-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85032-00	XXXXXXXX	
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXXX	
Levy Calendar Year 2014		XXXXXXXX	
Paid			XXXXXXXX
Balance December 31, 2014		XXXXXXXX	XXXXXXXX
School Tax Payable #	85033-00	-	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85034-00	-	XXXXXXXX
		-	-

Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX

		Debit	Credit
Balance January 1, 2014		XXXXXXXX	XXXXXXXX
School Tax Payable #	85041-00	XXXXXXXX	2,069,043.80
School Tax Deferred (Not in excess of 50% of Levy - 2013 - 2014)	85042-00	XXXXXXXX	18,165,286.57
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXXX	39,449,921.41
Levy Calendar Year 2014		XXXXXXXX	
Paid		39,959,290.88	XXXXXXXX
Balance December 31, 2014		XXXXXXXX	XXXXXXXX
School Tax Payable #	85043-00	1,559,674.33	XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85044-00	18,165,286.57	XXXXXXXX
		59,684,251.78	59,684,251.78

Must include unpaid requisitions

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2014		XXXXXXXX	XXXXXXXX
County Taxes	80003-01	XXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXX	56,839.02
2014 Levy		XXXXXXXX	XXXXXXXX
General County	80003-03	XXXXXXXX	21,391,334.17
County Library	80003-04	XXXXXXXX	
County Health		XXXXXXXX	
County Open Space Preservation		XXXXXXXX	955,230.79
Due County for Added and Omitted Taxes	80003-05	XXXXXXXX	112,847.94
Paid		22,403,403.98	XXXXXXXX
Balance December 31, 2014		XXXXXXXX	XXXXXXXX
County Taxes		-	XXXXXXXX
Due County for Added and Omitted Taxes		112,847.94	XXXXXXXX
		22,516,251.92	22,516,251.92

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2014	80003-06		XXXXXXXX	
2014 Levy: (List Each Type of District Tax Separately - see Footnote)			XXXXXXXX	XXXXXXXX
Fire -	81108-00	8,223,613.42	XXXXXXXX	XXXXXXXX
Sewer -	81111-00		XXXXXXXX	XXXXXXXX
Water -	81112-00		XXXXXXXX	XXXXXXXX
Garbage -	81109-00		XXXXXXXX	XXXXXXXX
Open Space -	81105-00		XXXXXXXX	XXXXXXXX
			XXXXXXXX	XXXXXXXX
			XXXXXXXX	XXXXXXXX
Total 2014 Levy	80003-07		XXXXXXXX	8,223,613.42
Paid	80003-08		8,223,613.42	XXXXXXXX
Balance December 31, 2014	80003-09		-	
			8,223,613.42	8,223,613.42

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source		Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	80101-	5,600,000.00	5,600,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government	80102-			-
Miscellaneous Revenue Anticipated:		XXXXXXXX	XXXXXXXX	XXXXXXXXX
Adopted Budget		9,141,114.07	10,332,219.13	1,191,105.06
Added by N.J.S. 40A:4-87: (List on 17a)			XXXXXXXX	XXXXXXXXX
		798,809.89	798,809.89	-
				-
Total Miscellaneous Revenue Anticipated	80103-	9,939,923.96	11,131,029.02	1,191,105.06
Receipts from Delinquent Taxes	80104-	900,000.00	1,156,560.91	256,560.91
				-
Amount to be Raised by Taxation:		XXXXXXXX	XXXXXXXX	XXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	19,526,018.76	XXXXXXXX	XXXXXXXXX
(b) Addition to Local District School Tax	80106-	2,127,631.53	XXXXXXXX	XXXXXXXXX
Total Amount to be Raised by Taxation	80107-	21,653,650.29	23,444,149.55	1,790,499.26
		38,093,574.25	41,331,739.48	3,238,165.23

ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	80108-00	XXXXXXXX	154,141,489.53
Amount to be Raised by Taxation		XXXXXXXX	XXXXXXXXX
Local District School Tax	80109-00	59,053,711.00	XXXXXXXXX
Regional School Tax	80119-00	-	XXXXXXXXX
Regional High School Tax	80110-00	39,449,921.41	XXXXXXXXX
County Taxes	80111-00	22,346,564.96	XXXXXXXXX
Due County for Added and Omitted Taxes	80112-00	112,847.94	XXXXXXXXX
Special District Taxes	80113-00	8,223,613.42	XXXXXXXXX
Municipal Open Space Tax	80120-00	4,651,760.25	XXXXXXXXX
Reserve for Uncollected Taxes	80114-00	XXXXXXXX	3,141,079.00
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or)	80116-00	23,444,149.55	XXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00		XXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXX	
		157,282,568.53	157,282,568.53

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

STATEMENT OF GENERAL BUDGET REVENUES 2014

(Continued)

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

Source	Budget	Realized	Excess or Deficit
Drunk Driving Enforcement Fund	13,868.31	13,868.31	-
Highway Traffic Safety	84,368.48	84,368.48	-
Assistance to EMS/Firefighters Grant	96,498.00	96,498.00	-
New Jersey Department of Transportation	195,000.00	195,000.00	-
Burlington County Park Grant	250,000.00	250,000.00	-
Hepatitis B Grant	2,010.20	2,010.20	-
Over the Limit Under Arrest	7,500.00	7,500.00	-
Board Armor Replacement Fund	5,392.38	5,392.38	-
Bullet Proof Vest Program	12,441.97	12,441.97	-
Clean Communities Grant	71,730.55	71,730.55	-
Safe and Secure Communities	60,000.00	60,000.00	-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
			-
Total (Sheet 17)	798,809.89	798,809.89	-

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

CFO Signature: Meredith Tomczyk

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted			80012-01	37,294,764.36
2014 Budget - Added by N.J.S. 40A:4-87			80012-02	798,809.89
Appropriated for 2014 (Budget Statement Item 9)			80012-03	38,093,574.25
Appropriated for 2014 Emergency Appropriation (Budget Statement Item 9)			80012-04	
Total General Appropriations (Budget Statement Item 9)			80012-05	38,093,574.25
Add: Overexpenditures (see footnote)			80012-06	
Total Appropriations and Overexpenditures			80012-07	38,093,574.25
Deduct Expenditures:				
Paid or Charged [Budget Statement Item (L)]	80012-08	32,946,610.69		
Paid or Charged - Reserve for Uncollected Taxes	80012-09	3,141,079.00		
Reserved	80012-10	1,983,163.51		
Total Expenditures			80012-11	38,070,853.20
Unexpended Balances Canceled (see footnote)			80012-12	22,721.05

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2014 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	1,191,105.06
Delinquent Tax Collections	80013-02	XXXXXXXX	256,560.91
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	1,790,499.26
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXXX	22,721.05
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	504,512.01
Miscellaneous Revenue Not Anticipated: Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	19,172.00
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves	80013-05	XXXXXXXX	1,277,627.84
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXXX	
Accounts Payable Canceled		XXXXXXXX	19,540.86
Contracts Payable Canceled		XXXXXXXX	7,286.50
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2014	80013-07	45,470,851.92	XXXXXXXX
Balance December 31, 2014	80013-08	XXXXXXXX	45,470,851.92
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
			XXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXX
Interfund Advances Originating in 2014	80013-12	670,583.03	XXXXXXXX
Prior Year Senior Citizens and Veterans Disallowed		24,767.00	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	4,393,675.46	XXXXXXXX
		50,559,877.41	50,559,877.41

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Duplicate Tax Bills	268.00
Tax Searches	1,820.00
Property Certifications	4,104.75
6% Year End Penalty Tax	14,682.17
Ballfield/Pavillion Rental Fees	11,205.00
Host Fees	32,261.00
Xerox Charges	9.85
State Housing Inspection Fees	7,899.00
Police Confiscated Monies	14.82
Canceled Outdated Checks	619.00
Accident Reports	1,075.00
Bad Check Surcharges	1,205.00
State of New Jersey - In Lieu of Taxes	49,236.08
Administration Fee for Senior Citizen and Veteran Deductions	8,926.57
Polling Places	1,080.00
Sale of Municipal Assets	21,018.98
DMV Inspection Fines	4,813.38
Police Outside Administration Fee	32,654.32
Board of Education Police Fee	39,600.00
Mount Laurel MUA Grass Cutting Fees	16,400.00
Mount Laurel Library Pension	99,621.85
Mount Laurel Library Public Works Fees	19,344.00
Mount Laurel Library Fuel	14,716.68
Restitution	500.00
Insurance Dividends	2,466.87
Property Maintenance Liens	17,000.00
Refund of Prior Year Expenditures	22,871.67
Miscellaneous	69,235.61
Affordable Housing Administration Fees	5,528.38
Interest and Costs on Assessments	4,334.03
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	504,512.01

SURPLUS - CURRENT FUND
YEAR 2014

		Debit	Credit
1. Balance January 1, 2014	80014-01	XXXXXXXX	9,065,191.51
2.		XXXXXXXX	
3. Excess Resulting from 2014 Operations	80014-02	XXXXXXXX	4,393,675.46
4. Amount Appropriated in the 2014 Budget - Cash	80014-03	5,600,000.00	XXXXXXXX
5. Amount Appropriated in the 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXX
6.			XXXXXXXX
7. Balance December 31, 2014	80014-05	7,858,866.97	XXXXXXXX
		13,458,866.97	13,458,866.97

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

Cash	80014-06		26,795,209.95
Investments	80014-07		-
Sub Total			26,795,209.95
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		19,866,199.97
Cash Surplus	80014-09		6,929,009.98
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	9,856.99	
Deferred Charges #	80014-12	920,000.00	
Cash Deficit #	80014-13		
Total Other Assets	80014-14		929,856.99
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		7,858,866.97

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

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2014 LEVY

1. Amount of Levy as per Duplicate (Analysis) #			82101-00	$ 155,416,195.96
or				
(Abstract of Ratables)			82113-00	
2. Amount of Levy Special District Taxes			82102-00	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.			82103-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.			82104-00	741,511.66
5a. Subtotal 2014 Levy		156,157,707.62		
5b. Reductions due to tax appeals **				
5c. Total 2014 Tax Levy			82106-00	156,157,707.62
6 Transferred to Tax Title Liens			82107-00	45,515.75
7. Transferred to Foreclosed Property			82108-00	
8. Remitted, Abated or Canceled			82109-00	97,604.93
9. Discount Allowed			82110-00	
10. Collected in Cash: In 2013	82121-00	685,858.64		
In 2014 *	82122-00	152,978,722.99		
R.E.A.P. Revenue	82124-00			
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	476,907.90		
Total to Line 14	82111-00	154,141,489.53		
11. Total Credits				154,284,610.21
12. Amount Outstanding December 31, 2014			83120-00	1,873,097.41

13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is 98.71%
82112-00

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	154,141,489.53
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	-
To Current Taxes Realized in Cash (Sheet 17)	154,141,489.53

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

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

* Include overpayments applied as part of 2014 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2014

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

(1) Utilizing Accelerated Tax Sale

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

LESS: Proceeds from Accelerated Tax Sale.. ____________

NET Cash Collected .... ____________

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

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

---

(2) Utilizing Tax Levy Sale

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

LESS: Proceeds from Tax Levy Sale (excluding premium).. ____________

NET Cash Collected .... ____________

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

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

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

	Debit	Credit
1. Balance January 1, 2014	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	4,044.63	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	80,250.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	386,000.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	13,750.00	XXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXX	3,092.10
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXX	24,767.00
9. Received in Cash from State	XXXXXXXX	446,328.54
10.		
11.		
12. Balance December 31, 2014	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	9,856.99
Due To State of New Jersey	-	XXXXXXXX
	484,044.63	484,044.63

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

Line 2	80,250.00
Line 3	386,000.00
Line 4	13,750.00
Sub-Total	480,000.00
Less: Line 7	3,092.10
To Item 10, Sheet 22	476,907.90

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

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

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

Signature of Tax Collector

T-1551
License #

2/10/15
Date

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

			YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes		80015-		XXXXXXXX
2. Local District School Tax -	Actual	80016-		59,053,711.00
	Estimate**	80017-		XXXXXXXX
3. Regional School District Tax -	Actual	80025-		-
	Estimate*	80026-		XXXXXXXX
4. Regional High School Tax -	Actual	80018-		39,449,921.41
School Budget	Estimate*	80019-		XXXXXXXX
5. County Tax	Actual	80020-		22,346,564.96
	Estimate*	80021-		XXXXXXXX
6. Special District Taxes	Actual	80022-		8,223,613.42
	Estimate*	80023-		XXXXXXXX
7. Municipal Open Space Tax	Actual	80027-		4,651,760.25
	Estimate*	80028-		XXXXXXXX
8. Total General Appropriations & Other Taxes		80024-01	-	
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5)		80024-02		
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes		80024-03	-	
11. Amount of item 10 Divided by [ ] [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		80024-05		

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

* Must not be stated in an amount less than "actual" Tax of year 2014.

** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2015 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

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

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

ACCELERATED TAX SALE - CHAPTER 99

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

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

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

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

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year ____________ %
[(2015 Estimated Total Levy - 2014 Total Levy)/2014 Total Levy]

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

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

2015 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

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

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Code	Amount	Debit	Credit
1. Balance January 1, 2014			1,480,448.27	XXXXXXXX
A. Taxes	83102-00	1,359,481.89	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83103-00	120,966.38	XXXXXXXX	XXXXXXXX
2. Canceled:			XXXXXXXX	XXXXXXXX
A. Taxes	83105-00		XXXXXXXX	5,799.47
B. Tax Title Liens	83106-00		XXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXX	XXXXXXXX
A. Taxes	83108-00		XXXXXXXX	
B. Tax Title Liens	83109-00		XXXXXXXX	
4. Added Taxes	83110-00		60,650.89	XXXXXXXX
5. Added Tax Title Liens	83111-00			XXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXX	21,200.42
B. Tax Title Liens - Transfers from Taxes	83107-00		21,200.42	XXXXXXXX
7. Balance Before Cash Payments			XXXXXXXX	1,535,299.69
8. Totals			1,562,299.58	1,562,299.58
9. Balance Brought Down			1,535,299.69	XXXXXXXX
10. Collected:			XXXXXXXX	1,156,560.91
A. Taxes	83116-00	1,101,888.72	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83117-00	54,672.19	XXXXXXXX	XXXXXXXX
11. Interest and Costs - 2014 Tax Sale	83118-00		3,055.01	XXXXXXXX
12. 2014 Taxes Transferred to Liens	83119-00		45,515.75	XXXXXXXX
13. 2014 Taxes	83123-00		1,873,097.41	XXXXXXXX
14. Balance December 31, 2014			XXXXXXXX	2,300,406.95
A. Taxes	83121-00	2,164,341.58	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83122-00	136,065.37	XXXXXXXX	XXXXXXXX
15. Totals			3,456,967.86	3,456,967.86

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 75.33%

17. Item No. 14 multiplied by percentage shown above is 1,732,926.00 and represents the maximum amount that may be anticipated in 2015. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

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

		Debit	Credit
1. Balance January 1, 2014	84101-00	1,341,900.00	XXXXXXXX
2. Foreclosed or Deeded in 2014		XXXXXXXX	XXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXX
5A.	84102-00		XXXXXXXX
5B.	84105-00	XXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXX	
8. Sales		XXXXXXXX	XXXXXXXX
9. Cash *	84109-00	XXXXXXXX	19,172.00
10. Contract	84110-00	XXXXXXXX	
11. Mortgage	84111-00	XXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXX	5,028.00
13. Gain on Sales	84113-00		XXXXXXXX
14. Balance December 31, 2014	84114-00	XXXXXXXX	1,317,700.00
		1,341,900.00	1,341,900.00

CONTRACT SALES

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

MORTGAGE SALES

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

Analysis of Sale of Property: $	19,172.00
* Total Cash Collected in 2014	(84125-00)
Realized in 2014 Budget	-
To Results of Operation (Sheet 19)	19,172.00

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

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

Caused By	Amount Dec. 31, 2013 per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1. Emergency Authorization - Municipal*	$	$	$	$ -
2. Emergency Authorizations - Schools	$	$	$	$ -
3. Deficit from Operations	$	$	$	$ -
4.	$	$	$	$ -
Sub-total Current Fund	$ -	$ -	$ -	$ -
5. Capital -	$	$	$	$ -
6. Trust Assessment	$	$	$	$ -
7. Animal Control Fund	$	$	$	$ -
8. Trust Other	$ 12,173.73	$ 12,173.73	$	$ -
9.	$	$	$	$ -

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

In Favor of	On Account of	Date Entered	Amount	Appropriated for in Budget of Year 2015
1.			$	
2.			$	
3.			$	
4.			$	

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2013	REDUCED IN 2014		Balance Dec. 31, 2014
					By 2014 Budget	Canceled by Resolution	
4/16/12	Revaluation	1,500,000.00	300,000.00	1,200,000.00	300,000.00		900,000.00
10/4/10	Tax Map	100,000.00	20,000.00	40,000.00	20,000.00		20,000.00
							-
							-
							-
							-
							-
							-
							-
							-
							-
	Totals	1,600,000.00	320,000.00	1,240,000.00	320,000.00	-	920,000.00
					80025-00	80026-00	

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

Chief Financial Officer

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

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

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

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

Chief Financial Officer

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

Sheet 30

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

MUNICIPAL GENERAL CAPITAL BONDS

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXX	34,820,000.00	
Issued	80033-02	XXXXXXXX	9,190,000.00	
Paid	80033-03	3,865,000.00	XXXXXXXX	
Bonds Defeased		9,550,000.00		
Outstanding December 31, 2014	80033-04	30,595,000.00	XXXXXXXX	
		44,010,000.00	44,010,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05 $	3,760,000.00
2015 Interest on Bonds *		80033-06	1,118,070.00	

ASSESSMENT SERIAL BONDS

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2014	80033-10	-	XXXXXXXX	
		-	-	
2015 Bond Maturities - Assessment Bonds			80033-11 $	
2015 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13 $	1,118,070.00

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Refunding Bonds	1,555,000.00	9,190,000.00	12/10/2014	1.00-4.00%
Total	1,555,000.00	9,190,000.00		
	80033-14	80033-15		

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL) ______________ LOAN

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding December 31, 2014	80033-04	-	XXXXXXXX	
		-	-	
2015 Loan Maturities			80033-05 $	
2015 Interest on Loans			80033-06 $	
Total 2015 Debt Service for		Loan	80033-13 $	-

______________ LOAN

		Debit	Credit	2015 Debt Service
Outstanding January 1, 2014	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2014	80033-10	-	XXXXXXXX	
		-	-	
2015 Loan Maturities			80033-11 $	
2015 Interest on Loans			80033-12 $	
Total 2015 Debt Service for		Loan	80033-13 $	-

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

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

TYPE I SCHOOL TERM BONDS

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

LIST OF BONDS ISSUED DURING 2014

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

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

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

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Construction of Laurel Knoll Project	149,979.00	5/25/2006	105,280.00	3/12/2015	0.50%	2,000.00	526.40	3/12/2015
2. Various Capital Improvements	2,789,580.00	3/15/2012	2,789,580.00	3/12/2015	0.50%	186,000.00	13,947.90	3/12/2015
3. Refund Certain Tax Appeals	2,700,000.00	1/17/2013	1,535,000.00	1/14/2015	1.25%	767,500.00	19,187.50	1/14/2015
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	5,639,559.00		4,429,860.00			955,500.00	33,661.80	
						80051-01	80051-02	

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

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

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

* " Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

Sheet 33

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue*	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement For Principal	2015 Budget Requirement For Interest **	Interest Computed to (Insert Date)
1. Construction of Laurel Knoll Project	507,591.00	5/25/2006	113,241.00	3/12/2015	0.50%	6,500.00	566.21	3/12/2015
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	507,591.00		113,241.00			6,500.00	566.21	
						80051-01	80051-02	

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

Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations	Prior Year Charges Canceled	Expended	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet	2,172,409.81	19,892,705.20	7,671,000.00	321,600.40	1,313,256.56		2,039,866.51	26,704,592.34
	2,172,409.81	19,892,705.20	7,671,000.00	321,600.40	1,313,256.56	-	2,039,866.51	26,704,592.34

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
Totals from Sheet 35	2,172,409.81	19,892,705.20	7,671,000.00	321,600.40	1,313,256.56	-	2,039,866.51	26,704,592.34
Total 70000-	2,172,409.81	19,892,705.20	7,671,000.00	321,600.40	1,313,256.56	-	2,039,866.51	26,704,592.34

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

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

Ordinance Number	Improvement Description	Date	Amount	Balance Dec. 31, 2013 Funded	Balance Dec. 31, 2013 Unfunded	Deferred Charges to Future Taxation-- Unfunded	Capital Improvement Fund	Paid or Charged	Prior Year Charges Canceled	Balance Dec. 31, 2014 Funded	Balance Dec. 31, 2014 Unfunded
Local Improvements:											
2004-15	Construction of Laurel Knoll Project	10-4-04	$ 850,000.00		$ 177,765.09						$ 177,765.09
				-	177,765.09	-	-	-	-	-	177,765.09
General Improvements:											
1998-11	Certain Improvements	11-16-98	1,982,085.00	$ 386.95						$ 386.95	
2000-4	Certain Improvements	4-17-00	3,000,000.00	189,604.11	52,650.03					189,604.11	52,650.03
2000-11	Certain Improvements	8-7-00	6,445,000.00	22,945.53	2,750.00			$ 3,636.66		19,308.87	2,750.00
2000-17	Certain Improvements	12-4-00	2,500,000.00		139,250.00						139,250.00
2001-5	Certain Improvements	6-18-01	9,891,000.00	67,762.12	1,450.00			60,000.00		7,762.12	1,450.00
2002-7	Acquisition of Real Property	5-7-02	3,800,000.00	190,000.00	1,470,382.14					190,000.00	1,470,382.14
2002-10	Certain Improvements	7-1-02	5,735,800.00	47,408.59	10.00			47,036.77		371.82	10.00
2002-21	Acquisition of Real Property	6-18-02	2,096,000.00		105,146.13						105,146.13
2003-9	Acquisition of Real Property	4-7-03	2,273,000.00		60,039.74						60,039.74
2003-12	Acquisition of Emergency Medical Vehicle	6-2-03	42,000.00	1,702.00				1,702.00			
2003-18	Various Capital Improvements	8-4-03	5,484,000.00	232,354.47						232,354.47	
2004-9	Acquisition of Real Property	4-19-04	2,685,000.00	52,985.90						52,985.90	
2004-14/		10-4-04	4,806,000.00								
2005-36/		12-19-05	545,000.00								
2006-12	Acquisition of Real Property	11-20-06	2,700,000.00	83,913.11	3,857,450.00					83,913.11	3,857,450.00
2004-16	Various Capital Improvements	10-4-04	4,350,500.00	334,100.23	3,000.00			18,098.98	$ 15,098.98	331,100.23	3,000.00
2005-3	Acquisition of Real Property	1-10-05	1,950,000.00		80,097.53						80,097.53
2005-27	Various Capital Improvements	8-1-05	9,497,000.00	647,268.94	3,252,150.00			16,760.00		630,508.94	3,252,150.00
2006-9	Various Capital Improvements	8-6-06	6,185,000.00	127,106.91	1,360,770.05					127,106.91	1,360,770.05
2007-4	Acquisition of Real Property	3-17-07	3,124,000.00		333,832.19						333,832.19
2007-14	Various Capital Improvements	8-6-07	8,137,500.00		6,911,666.58						6,911,666.58
2008-13	Various Capital Improvements	5-5-08	1,018,390.95	26,758.15				407.87		26,350.28	
2008-18	Various Capital Improvements	12-1-08	1,580,900.00	148,112.80	573,580.68					148,112.80	573,580.68
2009-21	Various Capital Improvements	12-21-09	380,000.00		21,439.63			2,379.63			19,060.00
2011-12	Various Capital Improvements	12-5-11	2,936,400.00		706,623.41			617,960.45	306,501.42		395,164.38
2012-12	Refund of Certain Tax Appeals	12-17-12	3,500,000.00		782,652.00						782,652.00
2014-4	Various Capital Improvements	6-9-14	7,671,000.00			$ 7,287,448.00	$ 383,552.00	545,274.20			7,125,725.80
				2,172,409.81	19,714,940.11	7,287,448.00	383,552.00	1,313,256.56	321,600.40	2,039,866.51	26,526,827.25
				$ 2,172,409.81	$ 19,892,705.20	$ 7,287,448.00	$ 383,552.00	$ 1,313,256.56	$ 321,600.40	$ 2,039,866.51	$ 26,704,592.34

	Paid or Charged	Prior Year Charges Canceled
Disbursements	$ 785,139.29	
Reserve for Encumbrances	49,233.68	$ 15,691.01
Contracts Payable	478,883.59	305,909.39
	$ 1,313,256.56	$ 321,600.40

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2014	80031-01	XXXXXXXX	367,340.00
Received from 2014 Budget Appropriation *	80031-02	XXXXXXXX	50,000.00
		XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	383,552.00	XXXXXXXX
			XXXXXXXX
Balance December 31, 2014	80031-05	33,788.00	XXXXXXXX
		417,340.00	417,340.00

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

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
Various Capital Improvements	7,671,000.00	7,287,448.00	383,552.00	383,552.00
Total 80032-00	7,671,000.00	7,287,448.00	383,552.00	383,552.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS
YEAR - 2014

		Debit	Credit
Balance January 1, 2014	80029-01	XXXXXXXX	59,020.39
Premium on Sale of Bonds		XXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03		XXXXXXXX
Balance December 31, 2014	80029-04	59,020.39	XXXXXXXX
		59,020.39	59,020.39

BONDS ISSUED WITH A COVENANT OR COVENANTS

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

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

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

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

MUNICIPALITIES ONLY

IMPORTANT

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

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

A.

1. Total Tax Levy for the Year 2014 was $ 156,157,707.62
2. Amount of Item 1 Collected in 2014 (*) $ 154,141,489.53
3. Seventy (70) percent of Item 1 $ 109,310,395.33

(*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2014?
   Answer YES or NO Yes
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2014?

   Answer YES or NO: Yes If answer is "NO" give details

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

---

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

---

D.

1. Cash Deficit 2013 $ ________
2. 4% of 2013 Tax Levy for all purposes:
   Levy - - ________ = $ -
3. Cash Deficit 2014 $ ________
4. 4% of 2014 Tax Levy for all purposes:
   Levy - - ________ = $ -

E. Unpaid	2013	2014	Total
1. State Taxes	$	$	$ -
2. County Taxes	$	$ 112,847.94	$ 112,847.94
3. Amounts due Special Districts	$	$ -	$ -
4. Amounts due School Districts for Local School Tax	$	$ 2,221,282.17	$ 2,221,282.17

INSTRUCTIONS IN PREPARATION OF
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014

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

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

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

INDEX

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

			YEAR 2015	YEAR 2014
1. Total General Appropriations for 2015 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)		80015-	34,424,505.18	XXXXXXXX
2. Local District School Tax -	Actual	80016-		59,053,711.00
	Estimate**	80017-	60,234,785.22	XXXXXXXX
3. Regional School District Tax -	Actual	80025-		
	Estimate*	80026-	-	XXXXXXXX
4. Regional High School Tax -	Actual	80018-		39,449,921.41
School Budget	Estimate*	80019-	40,000,000.00	XXXXXXXX
5. County Tax	Actual	80020-		22,346,564.96
	Estimate*	80021-	23,000,000.00	XXXXXXXX
6. Special District Taxes	Actual	80022-		8,223,613.42
	Estimate*	80023-	8,273,975.55	XXXXXXXX
7. Municipal Open Space Tax	Actual	80027-		4,628,925.68
	Estimate*	80028-	4,632,522.48	XXXXXXXX

8. Total General Appropriations & Other Taxes	80024-01	170,565,788.43
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5)	80024-02	15,628,526.01
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes	80024-03	154,937,262.42
11. Amount of item 10 Divided by 98.00% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)	80024-05	158,099,283.25

Analysis of Item 11:	
Local District School Tax (Amount Shown on Line 2 Above)	60,234,785.22
Regional School District Tax (Amount Shown on Line 3 Above)	-
Regional High School Tax (Amount Shown on Line 4 Above)	40,000,000.00
County Tax (Amount Shown on Line 5 Above)	23,000,000.00
Special District Tax (Amount Shown on Line 6 Above)	8,273,975.55
Municipal Open Space Tax (Amount Shown on Line 7 Above)	4,632,522.48
Tax in Local Municipal Budget	21,958,000.00
Total Amount (see Line 11)	158,099,283.25

* Must not be stated in an amount less than actual Tax of year 2014.

** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2012 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10)	80024-06	3,162,020.83
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations		34,424,505.18
Item 12 - Appropriation: Reserve for Uncollected Taxes		3,162,020.83
Sub-Total		37,586,526.01
Less: Item 9 - Total Anticipated Revenues		15,628,526.01
Amount to be Raised by Taxation in Municipal Budget	80024-07	21,958,000.00

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