

SUPPLEMENTAL EXHIBITS

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CURRENT FUND

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**TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF CURRENT CASH
YEAR ENDED DECEMBER 31, 2015**

	CURRENT
Balance, December 31, 2014	\$ 1,661,501.11
Increased by Receipts:	
Miscellaneous Revenue not Anticipated	\$ 266,232.45
Taxes Receivable	32,244,155.74
Tax Title Liens Receivable	29,581.93
Due from State of New Jersey - Tax Deductions	87,500.00
Revenue Accounts Receivable	3,169,320.75
Prepaid Taxes	161,384.86
Tax Anticipation Notes Issued	950,000.00
Reserve for FEMA - Storm Reimbursement	162,517.30
Due to County - Poll Workers	10,750.00
Due to State of New Jersey - DCA Fees	30,421.00
Due to State of New Jersey - Marriage Licenses	1,250.00
Reserve for Unidentified Receipts	71,143.72
Due Federal & State Grant Fund	77,223.43
	37,261,481.18
Total Receipts	37,261,481.18
Subtotal	38,922,982.29
Decreased by Disbursements:	
2015 Appropriations	6,725,888.77
2014 Appropriations Reserves	104,398.05
Special Emergency Notes Paid	32,000.00
Tax Anticipation Notes Paid	950,000.00
Tax Overpayments	14,719.04
Due to State of New Jersey - DCA Fees	25,876.00
Due to State of New Jersey - Marriage Licenses	1,250.00
Municipal Open Space Taxes	308,169.66
Local District School Taxes	12,762,505.00
Regional High School Taxes	7,895,016.36
County Taxes Payable	7,640,481.12
Due County for Added and Omitted Taxes	87,394.86
Due Federal & State Grant Fund	139,022.81
Due General Capital Fund	113,358.67
Due to County - Poll Workers	10,750.00
	36,810,830.34
Total Disbursements	36,810,830.34
Balance, December 31, 2015	\$ 2,112,151.95

TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF CHANGE FUNDS
YEAR ENDED DECEMBER 31, 2015

Tax Collector	\$ 100.00
Municipal Clerk	<u>300.00</u>
Total	<u>\$ 400.00</u>

TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF TAXES RECEIVABLE AND ANALYSIS OF PROPERTY TAX LEVY
FOR THE YEAR ENDED DECEMBER 31, 2015

YEAR	BALANCE DECEMBER 31, 2014	2015 LEVY	ADDED TAXES	COLLECTED		DUE FROM STATE OF NEW JERSEY	OVERPAYMENTS APPLIED	TRANSFER TO TAX TITLE LIENS	CANCELED/ REMITTED	BALANCE DECEMBER 31, 2015
				2014	2015					
2011	\$ 0.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.03
2013	940.44	-	-	1,555.43	-	-	-	-	(614.99)	-
2014	292,111.03	-	-	240,628.22	-	(3,750.00)	52,888.32	6,637.86	(4,426.83)	133.46
Total	293,051.50	-	-	242,183.65	-	(3,750.00)	52,888.32	6,637.86	(5,041.82)	133.49
2015	-	32,356,111.15	323,532.43	182,479.21	31,824,959.88	91,750.00	53,756.16	-	91,986.46	434,711.87
Total	\$ 293,051.50	\$ 32,356,111.15	\$ 323,532.43	\$ 182,479.21	\$ 32,067,143.53	\$ 88,000.00	\$ 106,644.48	\$ 6,637.86	\$ 86,944.64	\$ 434,845.36

Cash Receipts	\$ 32,244,155.74
Tax Overpayments	(177,012.21)
Total	\$ 32,067,143.53

ANALYSIS OF 2015 PROPERTY TAX LEVY

General Purpose Tax	\$ 32,356,111.15
Added & Omitted Taxes (54:4-6 et seq)	323,532.43
Total	\$ 32,679,643.58
TAX LEVY:	
Local District School Tax	\$ 12,762,507.00
Regional High School Tax	7,895,017.00
County Taxes	7,715,777.11
Due County for Added & Omitted Taxes	\$ 7,640,481.12
Municipal Open Space	75,295.99
Due Open Space Trust for Added & Omitted Taxes	314,900.00
Local Tax for Municipal Purposes	3,020.88
Additional Taxes Levied	3,742,778.21
Total	\$ 32,679,643.58

TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF TAX TITLE LIENS RECEIVABLE
YEAR ENDED DECEMBER 31, 2015

Balance, December 31, 2014		\$ 40,414.46
Increased by:		
Transfers From Taxes Receivable	\$ 6,637.86	
Interest & Cost on Tax Sale	1,115.19	7,753.05
		<hr/>
Subtotal		48,167.51
Decreased by:		
Collections		<hr/>
		29,581.93
Balance, December 31, 2015		<hr/> <hr/> \$ 18,585.58

TOWNSHIP OF EAST GREENWICH
 CURRENT FUND
 SCHEDULE OF DUE FROM STATE OF NEW JERSEY -
 SENIOR CITIZEN AND VETERANS' DEDUCTIONS
 YEAR ENDED DECEMBER 31, 2015

Balance, December 31, 2014		\$	8,500.00
Increased by:			
Deductions per Tax Billing	\$	90,000.00	
2015 Deductions Allowed by Tax Collector		3,000.00	93,000.00
			101,500.00
Decreased by:			
2015 Deductions Disallowed by Tax Collector		1,250.00	
2014 Deductions Disallowed by Tax Collector		3,750.00	
Collections		87,500.00	92,500.00
			92,500.00
Balance, December 31, 2015		\$	9,000.00

TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2015

	BALANCE DECEMBER 31, 2014	ACCRUED IN 2015	COLLECTED	BALANCE DECEMBER 31, 2015
Miscellaneous Revenues:				
Licenses:				
Alcoholic Beverages	-	100,250.00	100,250.00	-
Other	-	2,246.00	2,246.00	-
Fines & Costs - Municipal Court	14,254.61	172,583.59	174,655.84	12,182.36
Interest & Costs on Taxes	-	85,342.65	85,342.65	-
Interest on Investments & Deposits	-	6,179.77	6,179.77	-
Cable Television Franchise Fee	-	32,594.34	32,594.34	-
Energy Receipts Tax	-	1,837,333.00	1,837,333.00	-
Uniform Construction Code Fees	-	338,370.00	338,370.00	-
Other Special Items:				
Interlocal Agreements:				
Garbage & Trash - Wenonah Borough	-	105,019.20	105,019.20	-
Crossing Guards - East Greenwich School District	-	65,545.95	65,545.95	-
Zoning Officer - Paulsboro Borough	-	3,031.00	3,031.00	-
Construction Code - Paulsboro Borough	-	69,363.00	69,363.00	-
Joint Municipal Court - Woodbury	-	294,390.00	294,390.00	-
Lease - US Postal Service	-	60,000.00	55,000.00	5,000.00
Gloucester County - Reimbursement for Revaluation	-	8,000.00	8,000.00	-
Total Revenues	<u>\$ 14,254.61</u>	<u>\$ 3,180,248.50</u>	<u>\$ 3,177,320.75</u>	<u>\$ 17,182.36</u>

Cash Receipts	\$ 3,169,320.75
Reserve Balance	<u>8,000.00</u>
	<u>\$ 3,177,320.75</u>

**TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$ 45,594.68
Increased by:	
2015 Appropriations	<u>105,551.90</u>
	151,146.58
Decreased by:	
Transferred to Appropriation Reserves	<u>45,020.23</u>
Balance, December 31, 2015	<u><u>\$ 106,126.35</u></u>

**SCHEDULE OF ACCOUNTS PAYABLE
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$ 157.09
Increased by:	
2014 Appropriation Reserves	<u>2,011.36</u>
Balance, December 31, 2015	<u><u>\$ 2,168.45</u></u>

TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF DEFERRED CHARGES - N.J.S. 40A:4-53 SPECIAL EMERGENCY
YEAR ENDED DECEMBER 31, 2015

PURPOSE	DATE AUTHORIZED	NET AMOUNT AUTHORIZED	1/5 OF NET AMOUNT AUTHORIZED	BALANCE DECEMBER 31, 2014	ADDED IN 2015	RAISED IN 2015 BUDGET	BALANCE DECEMBER 31, 2015
Repairs to Roads Due to Flood Damage	9/13/2011	120,000.00	24,000.00	\$ 48,000.00	\$ -	\$ 32,000.00	\$ 16,000.00
Total				\$ 48,000.00	\$ -	\$ 32,000.00	\$ 16,000.00

SCHEDULE OF DEFERRED CHARGES - EMERGENCY APPROPRIATIONS
YEAR ENDED DECEMBER 31, 2015

PURPOSE	DATE AUTHORIZED	BALANCE DECEMBER 31, 2014	ADDED IN 2015	RAISED IN 2015 BUDGET	BALANCE DECEMBER 31, 2015
Storm Damage Emergency	7/28/2015	\$ -	\$ 344,364.38	\$ -	\$ 344,364.38
Total		\$ -	\$ 344,364.38	\$ -	\$ 344,364.38

**TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2015**

	BALANCE DECEMBER 31, 2014		BALANCE AFTER TRANSFERS	EXPENDED	BALANCE LAPSED
	RESERVED	ENCUMBERED			
General Government:					
General Administration:					
Salaries and Wages	\$ 9,113.40	\$ -	\$ 8,113.40	\$ -	\$ 8,113.40
Other Expenses	353.20	-	353.20	131.15	222.05
Mayor and Council:					
Salaries and Wages	5,000.00	-	5,000.00	-	5,000.00
Municipal Clerk					
Codification of Ordinances - Other Expenses	-	678.23	1,678.23	1,610.31	67.92
Financial Administration:					
Salaries and Wages	2,697.56	-	2,697.56	-	2,697.56
Collection of Taxes:					
Salaries and Wages	2,212.85	-	2,212.85	-	2,212.85
Other Expenses	2,751.92	103.12	2,855.04	203.12	2,651.92
Legal Services and Costs:					
Other Expenses	22,386.37	-	22,386.37	7,704.02	14,682.35
Engineering Services:					
Other Expenses	4,565.98	-	4,565.98	1,136.44	3,429.54
Insurance:					
Employee Group Health	27,966.60	-	27,966.60	130.00	27,836.60
Health Benefit Waivers	1,600.00	-	1,600.00	-	1,600.00
Public Buildings & Grounds:					
Salaries and Wages	2,156.63	-	2,156.63	-	2,156.63
Other Expenses	1,768.66	1,187.68	2,956.34	1,134.46	1,821.88
Environmental Commission:					
Salaries and Wages	700.00	-	700.00	-	700.00
Other Expenses	52.50	-	52.50	-	52.50
Planning Board:					
Salaries and Wages	5.00	-	5.00	-	5.00
Other Expenses	1,168.40	-	1,168.40	49.81	1,118.59
Zoning Officer:					
Other Expenses	100.00	-	100.00	-	100.00
Fire:					
Other Expenses	360.00	3,016.87	3,376.87	2,198.67	1,178.20
Police:					
Salaries and Wages	16,951.34	-	16,951.34	-	16,951.34
Other Expenses	1,939.47	24,955.97	26,895.44	21,339.07	5,556.37
Emergency Management Services:					
Salaries and Wages	400.00	-	400.00	-	400.00
Other Expenses	39.12	117.00	156.12	117.00	39.12
Municipal Court:					
Salaries and Wages	177.09	-	177.09	-	177.09
Other Expenses	1,381.30	25.17	1,406.47	362.34	1,044.13
Prosecutor:					
Salaries and Wages	0.30	-	0.30	-	0.30
Road Repairs & Maintenance:					
Salaries and Wages	20,497.58	-	20,497.58	-	20,497.58
Other Expenses	1,361.86	1,865.83	3,227.69	2,012.92	1,214.77
Fleet Maintenance:					
Other Expenses	354.30	6,778.06	7,132.36	6,230.05	902.31
Street Lighting					
Other Expenses	10,148.63	-	10,148.63	9,871.23	277.40
Garbage and Trash Removal:					
Salaries and Wages	14,528.62	-	14,528.62	-	14,528.62
Other Expenses	40,948.29	2,908.34	43,856.63	32,676.17	11,180.46
Recreation:					
Salaries and Wages	82.49	-	82.49	-	82.49
Other Expenses	4,998.72	-	4,998.72	479.15	4,519.57

TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2015

	BALANCE DECEMBER 31, 2014		BALANCE AFTER TRANSFERS	EXPENDED	BALANCE LAPSED
	RESERVED	ENCUMBERED			
Senior Citizens Program:					
Other Expenses	800.00	-	800.00	-	800.00
Construction Code Official:					
Other Expenses	28.30	-	28.30	-	28.30
Subcode Officials:					
Building Inspector	3,584.47	-	3,584.47	-	3,584.47
Unclassified:					
Electricity	7,514.89	-	7,514.89	7,429.95	84.94
Telephone	1,633.87	-	1,633.87	86.86	1,547.01
Natural Gas	3,904.81	-	4,904.81	4,588.89	315.92
Gasoline	13,577.64	3,174.66	15,752.30	6,639.64	9,112.66
Statutory Expenditures					
Contribution to:					
Social Security System	15,230.63	-	15,230.63	-	15,230.63
Operations - Excluded from "CAPS"					
LOSAP	13,000.00	-	13,000.00	-	13,000.00
Interlocal Agreement:					
Information Technology - Kingsway	7,000.00	-	7,000.00	-	7,000.00
Crossing Guards - East Greenwich School District	345.45	-	345.45	-	345.45
Construction Code - Paulsboro	4,237.79	209.30	4,447.09	278.16	4,168.93
Grand Total	\$ 269,626.03	\$ 45,020.23	\$ 314,646.26	\$ 106,409.41	\$ 208,236.85

Cash Disbursements	\$ 104,398.05
Accounts Payable	<u>2,011.36</u>
	<u>\$ 106,409.41</u>

TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF SPECIAL EMERGENCY NOTES PAYABLE
N.J.S. 40A:4-55 SPECIAL EMERGENCY
YEAR ENDED DECEMBER 31, 2015

PURPOSE	DATE AUTHORIZED	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2014	ADDED IN 2015	PAID	BALANCE DECEMBER 31, 2015
Repairs to Roads Due to Flood Damage	9/13/2011	11/10/2014	11/9/2015	1.850%	\$ 32,000.00	-	\$ 32,000.00	\$ -
Total					\$ 32,000.00	-	\$ 32,000.00	\$ -

TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF TAX ANTICIPATION NOTES PAYABLE
YEAR ENDED DECEMBER 31, 2015

DESCRIPTION	DATE AUTHORIZED	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2014	ADDED IN 2015	PAID IN 2015	BALANCE DECEMBER 31, 2015
Tax Anticipation Notes	5/12/2015	6/26/2015	11/13/2015	0.74%	\$ -	\$ 950,000.00	\$ 950,000.00	\$ -
Total					\$ -	\$ 950,000.00	\$ 950,000.00	\$ -

TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF PREPAID TAXES
YEAR ENDED DECEMBER 31, 2015

Balance, December 31, 2014	\$ 182,479.21
Increased by:	
Collection of 2016 Taxes	<u>161,384.86</u>
	343,864.07
Decreased by:	
Application to 2015 Taxes	<u>182,479.21</u>
Balance, December 31, 2015	<u><u>\$ 161,384.86</u></u>

**TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF TAX OVERPAYMENTS
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014		\$ 51,471.71
Increased by:		
Overpayments Created		<u>177,012.21</u>
Subtotal		228,483.92
Decreased by:		
Applied to Tax Receivable	\$ 106,644.48	
Cash Disbursements - Overpayments Refunded	<u>14,719.04</u>	<u>121,363.52</u>
Balance, December 31, 2015		<u><u>\$ 107,120.40</u></u>

TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF LOCAL DISTRICT SCHOOL TAX PAYABLE
YEAR ENDED DECEMBER 31, 2015

Balance December 31, 2014 (Prepaid)	\$ (2.00)
Increased by:	
Levy - 2015 Calendar Year	<u>12,762,507.00</u>
	12,762,505.00
Decreased by:	
Payments	<u>12,762,505.00</u>
Balance December 31, 2015 (Prepaid)	<u><u>\$ -</u></u>

**TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF REGIONAL HIGH SCHOOL TAX PAYABLE
YEAR ENDED DECEMBER 31, 2015**

Balance December 31, 2014 (Prepaid)	\$ 0.64
Increased by:	
Levy - 2015 Calendar Year	<u>7,895,017.00</u>
	7,895,017.64
Decreased by:	
Payments	<u>7,895,016.36</u>
Balance December 31, 2015 (Prepaid)	<u><u>\$ 1.28</u></u>

TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF COUNTY TAXES PAYABLE
YEAR ENDED DECEMBER 31, 2015

Balance, December 31, 2014		\$	-
Increased by:			
General County Taxes	\$ 6,685,909.93		
County Library Taxes	504,015.41		
County Open Space Preservation	450,555.78	7,640,481.12	
			<u>7,640,481.12</u>
Decreased by:			
Payments			<u>7,640,481.12</u>
Balance, December 31, 2015		\$	<u><u>-</u></u>

**TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF DUE COUNTY FOR ADDED AND OMITTED TAXES PAYABLE
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$ 87,394.85
Increased by:	
County Share of 2015 Added and Omitted Taxes	<u>75,295.99</u>
	162,690.84
Decreased by:	
Payments	<u>87,394.86</u>
Balance, December 31, 2015	<u><u>\$ 75,295.98</u></u>

TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF DUE STATE OF NEW JERSEY - DCA FEES
YEAR ENDED DECEMBER 31, 2015

Balance, December 31, 2014	\$ 1,704.00
Increased by:	
Fees Collected	<u>30,421.00</u>
	32,125.00
Decreased by:	
Payments	<u>25,876.00</u>
Balance, December 31, 2015	<u><u>\$ 6,249.00</u></u>

**TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF DUE STATE OF NEW JERSEY - MARRIAGE LICENSES
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$ -
Increased by:	
Fees Collected	<u>1,250.00</u>
	1,250.00
Decreased by:	
Payments	<u>1,250.00</u>
	1,250.00
Balance, December 31, 2015	<u><u>\$ -</u></u>

**TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF RESERVE FOR SPECIAL EMERGENCY - REVALUATION
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$ 16,012.00
Decreased by:	
Anticipated as Revenue in 2015 Current Fund Budget	<u>8,000.00</u>
Balance, December 31, 2015	<u><u>\$ 8,012.00</u></u>

**TOWNSHIP OF EAST GREENWICH
CURRENT FUND
SCHEDULE OF DUE FROM GLOUCESTER COUNTY - POLL WORKERS
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$ -
Increased by:	
Cash Disbursements	<u>10,750.00</u>
	10,750.00
Decreased by:	
Cash Receipts	<u>10,750.00</u>
	-
Balance, December 31, 2015	<u><u>\$ -</u></u>

**TOWNSHIP OF EAST GREENWICH
FEDERAL AND STATE GRANT FUND
SCHEDULE OF DUE FROM CURRENT FUND
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014		\$ 59,940.77
Increased by:		
Local Matching Funds	\$ 45,172.00	
Cash Receipts	77,223.43	122,395.43
		<hr/>
		182,336.20
Decreased by:		
Cash Disbursed by Current Fund		<hr/>
		139,022.81
Balance, December 31, 2015		<hr/> <hr/> <u>\$ 43,313.39</u>

**TOWNSHIP OF EAST GREENWICH
FEDERAL AND STATE GRANT FUND
SCHEDULE OF STATE AND FEDERAL GRANTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2015**

	BALANCE DECEMBER 31, 2014	ACCRUED	RECEIVED	TRANSFER FROM UNAPPROPRIATED	BALANCE DECEMBER 31, 2015
State Grant Awards:					
Municipal Alliance on Alcoholism and Drug Abuse	\$ 7,922.70	\$ 10,627.00	\$ 10,627.00	\$ -	\$ 7,922.70
Safe & Secure Communities	66,083.00	41,685.00	24,398.00	-	83,370.00
Clean Communities Grant	-	22,626.52	22,626.52	-	-
Alcohol Education & Rehabilitation Fund	-	472.64	-	472.64	-
Body Armor Replacement	-	1,762.91	1,762.91	-	-
JIF Safety Program	-	2,500.00	-	2,500.00	-
JIF Safety Incentive Programs	-	2,925.00	2,925.00	-	-
Drunk Driving Enforcement Grant	-	-	-	-	-
Green Communities Grant	3,000.00	-	3,000.00	-	-
Recycling Tonnage Grant	-	12,407.08	-	-	-
Sidewalk & Pedestrian Safety Improvements	306.00	-	-	12,407.08	-
Sustainable Jersey Grant	-	10,000.00	5,000.00	-	306.00
Total	\$ 77,311.70	\$ 105,006.15	\$ 70,339.43	\$ 15,379.72	\$ 96,598.70

Original Budget
Chapter 159

Total

\$ 70,616.72
<u>34,389.43</u>
<u>\$ 105,006.15</u>

**TOWNSHIP OF EAST GREENWICH
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS - APPROPRIATED
YEAR ENDED DECEMBER 31, 2015**

	BALANCE DECEMBER 31, 2014	TRANSFERRED FROM 2015 BUDGET	EXPENDED	ENCUMBRANCES	BALANCE DECEMBER 31, 2015
Local Grants:					
Safe & Secure Communities - Local Match	\$ 42,515.00	\$ 42,515.00	\$ 42,515.00	\$ -	42,515.00
Municipal Alliance on Alcoholism and Drug Abuse - Local Match	3,862.00	2,657.00	-	-	6,519.00
Total State Grants	46,377.00	45,172.00	42,515.00	-	49,034.00
State Grants:					
Safe & Secure Communities	20,635.00	41,685.00	41,685.00	-	20,635.00
Clean Communities Grant	3,093.43	22,626.52	25,719.59	-	0.36
Recycling Tonnage Grant	9,221.87	12,407.08	7,656.24	-	13,972.71
Drunk Driving Enforcement Fund	2,615.24	-	649.00	-	1,966.24
Body Armor Fund	6,343.54	1,762.91	1,752.00	5,370.00	984.45
2013 Municipal Alliance on Alcoholism and Drug Abuse	7,857.52	-	7,724.40	-	133.12
2014 Municipal Alliance on Alcoholism and Drug Abuse	2,141.29	-	-	-	2,141.29
2015 Municipal Alliance on Alcoholism and Drug Abuse	-	10,627.00	-	-	10,627.00
2010 Alcohol, Education and Rehabilitation	675.09	-	-	-	675.09
2011 Alcohol, Education and Rehabilitation	6,202.19	-	-	-	6,202.19
2012 Alcohol, Education and Rehabilitation	1,662.48	-	-	-	1,662.48
2014 Alcohol, Education and Rehabilitation	1,169.34	-	-	-	1,169.34
2015 Alcohol, Education and Rehabilitation	-	472.64	-	-	472.64
JIF Safety Program	203.53	2,500.00	2,500.00	-	203.53
JIF Safety Incentive Program	7.55	2,925.00	2,821.58	-	110.97
Sustainable Jersey Grant	-	10,000.00	6,000.00	-	4,000.00
Total State Grants	61,828.07	105,006.15	96,507.81	5,370.00	64,956.41
Federal Grants:					
CDBG - ADA Bleachers Compliance	55.95	-	-	-	55.95
CDBG - ADA Restroom Compliance	977.33	-	-	-	977.33
Total Federal Grants	1,033.28	-	-	-	1,033.28
Total	\$ 109,238.35	\$ 150,178.15	\$ 139,022.81	\$ 5,370.00	\$ 115,023.69
Realized as Revenue in Budget	\$ 105,006.15				
Local Match	<u>45,172.00</u>				
	<u>\$ 150,178.15</u>				

**TOWNSHIP OF EAST GREENWICH
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVES FOR STATE GRANTS - UNAPPROPRIATED
YEAR ENDED DECEMBER 31, 2015**

GRANT	BALANCE DECEMBER 31, 2014	FEDERAL AND STATE GRANTS RECEIVED	REALIZED AS REVENUE IN 2015	BALANCE DECEMBER 31, 2015
State Grants:				
Alcohol Education & Rehabilitation	\$ 472.64	\$ 884.00	\$ 472.64	\$ 884.00
Click It or Ticket	-	2,000.00	-	2,000.00
Donation for Police Body Cameras	-	1,500.00	-	1,500.00
Recycling Tonnage Grant	12,407.08	-	12,407.08	-
JIF Safety Program	2,500.00	2,500.00	2,500.00	2,500.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total Grants	\$ 15,379.72	\$ 6,884.00	\$ 15,379.72	\$ 6,884.00

**TOWNSHIP OF EAST GREENWICH
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR ENCUMBRANCES
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$ 3,699.00
Increased by:	
Reserve for Encumbrances - Appropriated	<u>5,370.00</u>
Balance, December 31, 2015	<u><u>\$ 9,069.00</u></u>

TRUST FUND

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TOWNSHIP OF EAST GREENWICH
TRUST FUND
SCHEDULE OF CASH
YEAR ENDED DECEMBER 31, 2015

	ANIMAL CONTROL FUND	MUNICIPAL OPEN SPACE TRUST FUND	TRUST - OTHER
Balance, December 31, 2014	\$ 14,755.77	\$ 32,507.27	\$ 1,583,533.11
Increased by Receipts:			
Dog License Fees	\$ 11,566.20	\$ -	-
Due to State Department of Health	1,772.20	-	-
Municipal Open Space Trust Revenue	-	30,033.51	-
Due Current Fund	-	-	-
Miscellaneous Trust Reserves	-	-	4,745,737.52
Total Increases	<u>13,338.40</u>	<u>30,033.51</u>	<u>4,745,737.52</u>
Total Increases & Balances	<u>28,094.17</u>	<u>62,540.78</u>	<u>6,329,270.63</u>
Decreased by Disbursements:			
Reserve for Animal Control Fund Expenditures	3,840.96	-	-
Disbursed to State Department of Health	1,797.60	-	-
Due Current Fund	-	-	-
Parks Open Space Appropriations	-	36,000.00	-
Parks Open Space Appropriation Reserves	-	2,475.00	-
Reserve for Encumbrances	-	2,537.98	-
Miscellaneous Trust Reserves	-	-	5,024,267.31
Total Disbursements	<u>5,638.56</u>	<u>41,012.98</u>	<u>5,024,267.31</u>
Balance, December 31, 2015	<u>\$ 22,455.61</u>	<u>\$ 21,527.80</u>	<u>\$ 1,305,003.32</u>

TOWNSHIP OF EAST GREENWICH
ANIMAL CONTROL FUND
SCHEDULE OF RESERVE FOR ANIMAL CONTROL FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2015

Balance, December 31, 2014	\$	14,730.37
Increased by:		
2015 Dog License Fees Collected		<u>11,566.20</u>
Subtotal		26,296.57
Decreased by:		
Disbursements		<u>3,840.96</u>
Balance, December 31, 2015	\$	<u><u>22,455.61</u></u>

LICENSE FEES COLLECTED

2014		16,718.40
2013		<u>7,450.03</u>
Total	\$	<u><u>24,168.43</u></u>

**TOWNSHIP OF EAST GREENWICH
ANIMAL CONTROL FUND
SCHEDULE OF DUE TO/(FROM) STATE DEPARTMENT OF HEALTH
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$ 25.40
Increased by:	
Fees Collected	<u>1,772.20</u>
Subtotal	1,797.60
Decreased by:	
Disbursements	<u>1,797.60</u>
Balance, December 31, 2015	<u><u>\$ -</u></u>

TOWNSHIP OF EAST GREENWICH
 OPEN SPACE TRUST FUND
 SCHEDULE OF RESERVE FOR PARKS OPEN SPACE EXPENDITURES
 FOR THE YEAR ENDED DECEMBER 31, 2015

Balance December 31, 2014		\$ 4,832.47
Increased by:		
Current Year Appropriations Cancelled	\$ 730.34	
Interest on Investments	33.51	
2014 Appropriation Reserve Balance Lapsed	1,503.36	
Cancellation of Encumbrances	2,456.14	
Additional Added Taxes Levied	3,020.88	7,744.23
Balance December 31, 2015		<u>\$ 12,576.70</u>

**TOWNSHIP OF EAST GREENWICH
ANIMAL CONTROL FUND
SCHEDULE OF PARKS OPEN SPACE 2014 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$	3,978.36	
Decreased by:			
Cash Disbursements	\$	2,475.00	
Cancelled to Reserve for Open Space		1,503.36	3,978.36
Balance, December 31, 2015	\$	-	

**SCHEDULE OF RESERVE FOR ENCUMBRANCES
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$	4,994.12	
Decreased by:			
Cash Disbursements	\$	2,537.98	
Cancelled to Reserve for Open Space		2,456.14	4,994.12
Balance, December 31, 2015	\$	-	

TOWNSHIP OF EAST GREENWICH
OPEN SPACE TRUST FUND
SCHEDULE OF DUE TO/(FROM) CURRENT FUND
YEAR ENDED DECEMBER 31, 2015

Balance, December 31, 2014	\$ (45,905.60)
Increased by:	
Appropriations Paid by Current Fund	<u>278,169.66</u>
Subtotal	232,264.06
Decreased by:	
Revenues Received by Current Fund	<u>287,920.88</u>
Balance, December 31, 2015	<u><u>\$ (55,656.82)</u></u>

**TOWNSHIP OF EAST GREENWICH
TRUST FUND - OTHER
SCHEDULE OF MISCELLANEOUS TRUST RESERVES
FOR THE YEAR ENDED DECEMBER 31, 2015**

	BALANCE DECEMBER 31, 2014	RECEIPTS	DISBURSEMENTS	BALANCE DECEMBER 31, 2015
TTL Redemption	\$ 13,020.09	177,126.35	184,781.78	\$ 5,364.66
Tax Sale Premium	222,029.70	319,600.00	131,800.00	409,829.70
POAA	2,136.98	593.00	-	2,729.98
COAH Fees	832,357.74	30,574.08	296,819.73	566,112.09
Unemployment Claims Payable	7,660.66	10.69	666.22	7,005.13
Recreation Fees	478.16	7,476.28	-	7,954.44
Public Defender	2,850.00	4,480.00	-	7,330.00
Due to State - VCCB	9,222.50	-	-	9,222.50
Developers Escrow Deposits	190,560.92	412,669.13	602,003.67	1,226.38
Weathervane Entrance	368.06	0.59	-	368.65
Weathervane Conrail	538.92	0.83	-	539.75
Cameron Court	1,812.35	2.70	-	1,815.05
Uniform Fire Penalties Rider	331.79	0.48	-	332.27
Payroll Deductions Payable	279,805.91	3,793,203.39	3,805,239.68	267,769.62
Police Outside Detail	17,403.10	-	-	17,403.10
Police Forfeiture Fund	2,956.23	-	2,956.23	-
Total	\$ 1,583,533.11	\$ 4,745,737.52	\$ 5,024,267.31	\$ 1,305,003.32

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GENERAL CAPITAL FUND

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**TOWNSHIP OF EAST GREENWICH
GENERAL CAPITAL FUND
SCHEDULE OF CASH
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014		\$	114,184.26
Increased by:			
2015 Bond Anticipation Notes Issued	\$	275,100.00	
Due from Current Fund		113,358.67	388,458.67
			<hr/>
Subtotal			502,642.93
Decreased by:			
Improvement Authorizations	\$	187,542.93	
Payment of Bond Anticipation Notes		315,100.00	502,642.93
			<hr/>
Balance, December 31, 2015		<u>\$</u>	<u>-</u>

TOWNSHIP OF EAST GREENWICH
GENERAL CAPITAL FUND
SCHEDULE OF ANALYSIS OF GENERAL CAPITAL CASH
YEAR ENDED DECEMBER 31, 2015

	BALANCE DECEMBER 31, 2014	RECEIPTS		DISBURSEMENTS		TRANSFERS		BALANCE DECEMBER 31, 2015
		MISCELLANEOUS	IMPROVEMENT	AUTHORIZATIONS	MISCELLANEOUS	FROM	TO	
Capital Improvement Fund	\$ 167.00	\$ 75,000.00	\$ -	\$ -	\$ 18,125.00	\$ -	\$ -	\$ 57,042.00
Contracts Payable	127,065.83	-	-	-	127,065.83	97,674.92	-	97,674.92
State Grants Receivable	(357.20)	-	-	-	170,000.00	-	-	(170,357.20)
Due from Current Fund	-	38,358.67	-	-	40,000.00	-	-	(1,641.33)
Due from Grant Fund	(8,935.40)	-	-	-	-	-	-	(8,935.40)
Due from Open Space Trust Fund	(64,607.92)	-	-	-	-	-	-	(64,607.92)
Bond Anticipation Notes	-	275,100.00	-	-	-	40,000.00	-	-
					315,100.00			
ORDINANCE IMPROVEMENT NUMBER AUTHORIZATIONS								
24-09 Various Improvements:								
Purchase of Various Equipment	98.96	-	-	-	-	-	-	98.96
8-14 Various Capital Improvements	60,752.99	-	148,227.50	-	7,688.00	127,065.83	-	31,903.92
9-15 Various Capital Improvements	-	-	39,315.43	-	89,986.92	188,125.00	-	58,822.65
Total	\$ 114,184.26	\$ 388,458.67	\$ 187,542.93	\$ 315,100.00	\$ 452,865.75	\$ 452,865.75	\$ 452,865.75	\$ -

**TOWNSHIP OF EAST GREENWICH
GENERAL CAPITAL FUND
SCHEDULE OF GRANTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$	357.20
Increased by:		
Grant Awarded		170,000.00
Balance, December 31, 2015	\$	170,357.20

<u>Agency</u>	<u>Ordinance No.</u>	
New Jersey Department of Transportation	7-12	\$ 357.20
New Jersey Department of Transportation	9-15	170,000.00
		\$ 170,357.20

TOWNSHIP OF EAST GREENWICH
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED
YEAR ENDED DECEMBER 31, 2015

Balance, December 31, 2014	\$ 12,945,000.00
Decreased by:	
2015 Budget Appropriations:	
Serial Bonds	<u>605,000.00</u>
Balance, December 31, 2015	<u><u>\$ 12,340,000.00</u></u>

TOWNSHIP OF EAST GREENWICH
 GENERAL CAPITAL FUND
 SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
 YEAR ENDED DECEMBER 31, 2015

ORDINANCE NUMBER	DESCRIPTION	BALANCE DECEMBER 31, 2014	2015 AUTHORIZATIONS	NOTE PAYDOWN	BALANCE DECEMBER 31, 2015	ANALYSIS OF BALANCE		
						BOND ANTICIPATION NOTES	EXPENDITURES	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
8-14	Various Capital Improvements	\$ 772.00	\$ -	\$ -	\$ 772.00	\$ -	\$ -	\$ 772.00
10-14	Refunding Bond Ordinance	472,500.00	-	40,000.00	432,500.00	275,100.00	-	157,400.00
9-15	Various Capital Improvements	-	344,375.00	-	344,375.00	-	85,361.92	259,013.08
	Total	\$ 473,272.00	\$ 344,375.00	\$ 40,000.00	\$ 777,647.00	\$ 275,100.00	\$ 85,361.92	\$ 417,185.08

TOWNSHIP OF EAST GREENWICH
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
YEAR ENDED DECEMBER 31, 2015

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	ORDINANCE AMOUNT	BALANCE, DECEMBER 31, 2014		2015 AUTHORIZATIONS	PRIOR YEAR CONTRACTS RECLASSIFIED	EXPENDED	BALANCE, DECEMBER 31, 2015	
				FUNDED	UNFUNDED				FUNDED	UNFUNDED
24-09	Various Capital Improvements Purchase of Various Equipment	9/22/09	\$ 44,000.00	\$ 98.96	\$ -	\$ -	\$ -	\$ -	\$ 98.96	\$ -
8-14	Various Capital Improvements (a) Resurfacing of Various Streets (b) Acquisition of Clipper (c) Improvements to Municipal Annex (d) Acquisition of Trash Carts (e) Acquisition of 4-Wheel Drive Vehicle (f) Acquisition of License Plate Reader (g) Acquisition of Fingerprint System (h) Acquisition of Computer Equipment & Software for Construction Office	5/27/14	117,000.00 49,000.00 16,000.00 12,000.00 60,000.00 20,000.00 31,000.00	35,802.57 1,936.36 635.00 7,786.24 1,542.82 -	772.00 -	- -	74,852.07 -	102,158.92 -	8,495.72 1,936.36 635.00 7,786.24 -	772.00 -
10-14	Refunding Bond Ordinance	6/24/14	472,500.00	-	157,400.00	-	-	-	-	157,400.00
9-15	Various Capital Improvements (a) Repaving and/or Reconstruction of Various Roads (b) Acquisition of Camera System (c) Acquisition of Body & In-Car Cameras (d) Acquisition of Radios (e) Resurfacing of Various Streets	9/8/15	50,000.00 40,000.00 92,500.00 50,000.00 300,000.00	- - - - -	- - - - -	50,000.00 40,000.00 92,500.00 50,000.00 300,000.00	- - - - -	1,436.75 -	1,063.25 2,000.00 89,986.92 2,500.00 138,521.32	47,500.00 38,000.00 2,513.08 47,500.00 123,500.00
				\$ 60,851.95	\$ 158,172.00	\$ 532,500.00	\$ 127,065.83	\$ 285,217.85	\$ 176,186.85	\$ 417,185.08

Contracts Payable \$ 97,674.92
Cash Disbursed 187,542.93
\$ 285,217.85

**TOWNSHIP OF EAST GREENWICH
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$ 167.00
Increased by:	
2015 Budget Appropriation	<u>75,000.00</u>
Subtotal	75,167.00
Decreased by:	
Appropriations to Finance Improvement Authorizations	<u>18,125.00</u>
Balance, December 31, 2015	<u><u>\$ 57,042.00</u></u>

TOWNSHIP OF EAST GREENWICH
GENERAL CAPITAL FUND
SCHEDULE OF CONTRACTS PAYABLE
YEAR ENDED DECEMBER 31, 2015

Balance, December 31, 2014	\$ 127,065.83
Increased by:	
Transfer from Improvement Authorizations	<u>97,674.92</u>
Subtotal	224,740.75
Decreased by:	
Reclassified to Improvement Authorizations	<u>127,065.83</u>
Balance, December 31, 2015	<u><u>\$ 97,674.92</u></u>

TOWNSHIP OF EAST GREENWICH
 GENERAL CAPITAL FUND
 SCHEDULE OF BOND ANTICIPATION NOTES
 YEAR ENDED DECEMBER 31, 2015

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORIGINAL DATE OF ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2014	ISSUED	DECREASED	BALANCE DECEMBER 31, 2015
10-14	Refunding Bond Ordinance	12/30/2014	12/14/2015	12/31/2016	1.35%	\$ 315,100.00	\$ 275,100.00	\$ 315,100.00	\$ 275,100.00
Total						\$ 315,100.00	\$ 275,100.00	\$ 315,100.00	\$ 275,100.00

TOWNSHIP OF EAST GRENVICH
 GENERAL CAPITAL FUND
 SCHEDULE OF GENERAL SERIAL BONDS
 YEAR ENDED DECEMBER 31, 2015

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS		INTEREST RATE	BALANCE DECEMBER 31, 2014	DECREASED	BALANCE DECEMBER 31, 2015	
			OUTSTANDING DECEMBER 31, 2013	AMOUNT					
General Bonds of 2008	09/05/08	11,060,000.00	08/01/16	\$ 475,000.00	4.00%	\$ 8,655,000.00	\$ 455,000.00	\$ 8,200,000.00	
			08/01/17	495,000.00	4.00%				
			08/01/18	520,000.00	4.125%				
			08/01/19	545,000.00	4.125%				
			08/01/20	570,000.00	4.125%				
			08/01/21	600,000.00	4.125%				
			08/01/22	630,000.00	4.125%				
			08/01/23	660,000.00	4.125%				
			08/01/24	690,000.00	4.125%				
			08/01/25	720,000.00	4.25%				
			08/01/26	755,000.00	4.25%				
			08/01/27	770,000.00	4.25%				
			08/01/28	770,000.00	4.25%				
	General Bonds of 2014	11/10/2014	4,290,000.00	11/1/2016	160,000.00	2.125%	4,290,000.00	150,000.00	4,140,000.00
				11/1/2017	170,000.00	2.125%			
				11/1/2018	180,000.00	2.250%			
				11/1/2019	190,000.00	2.250%			
			11/1/2020	300,000.00	2.250%				
			11/1/2021	300,000.00	2.250%				
			11/1/2022	300,000.00	2.250%				
			11/1/2023	300,000.00	2.250%				
			11/1/2024	300,000.00	2.500%				
			11/1/2025	300,000.00	3.000%				
			11/1/2026	300,000.00	3.000%				
			11/1/2027	300,000.00	3.000%				
			11/1/2028	290,000.00	3.000%				
			11/1/2029	250,000.00	3.000%				
			11/1/2030	250,000.00	3.000%				
			11/1/2031	250,000.00	3.000%				
Total						\$ 12,945,000.00	\$ 605,000.00	\$ 12,340,000.00	

Paid by Municipal Open Space Trust Budget Appropriation \$ 147,950.00
 Paid by Current Fund Budget Appropriation 457,050.00
 \$ 605,000.00

**TOWNSHIP OF EAST GREENWICH
GENERAL CAPITAL FUND
SCHEDULE OF DUE TO/(FROM) CURRENT FUND
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014		\$	-
Increased by:			
Cash Receipts			<u>113,358.67</u>
Subtotal			113,358.67
Decreased by:			
Current Fund Budget Appropriations:			
Capital Improvement Fund	\$	75,000.00	
Payment of Bond Anticipation Notes and Capital Notes		<u>40,000.00</u>	<u>115,000.00</u>
Balance, December 31, 2015		\$	<u><u>(1,641.33)</u></u>

TOWNSHIP OF EAST GREENWICH
 GENERAL CAPITAL FUND
 SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
 YEAR ENDED DECEMBER 31, 2015

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2014	2015 AUTHORIZATIONS	BALANCE DECEMBER 31, 2015
8-14	Various Capital Improvements	\$ 772.00	\$ -	\$ 772.00
10-14	Refunding Bond Ordinance	157,400.00	-	157,400.00
9-15	Various Capital Improvements	-	344,375.00	344,375.00
	Total	<u>\$ 158,172.00</u>	<u>\$ 344,375.00</u>	<u>\$ 502,547.00</u>

WATER-SEWER UTILITY FUND

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**TOWNSHIP OF EAST GREENWICH
WATER-SEWER UTILITY FUND
SCHEDULE OF UTILITY CASH
YEAR ENDED DECEMBER 31, 2015**

	<u>OPERATING FUND</u>	<u>CAPITAL FUND</u>
Balance, December 31, 2014	\$ 355,020.11	\$ 89,931.00
Increased by Receipts:		
Consumer Accounts Receivable	\$ 2,954,702.47	\$ -
Prepaid Rents	2,718.93	-
Water/Sewer Liens	370.18	-
Miscellaneous	174,476.97	-
Proceeds from Issue of Bonds	- 3,132,268.55	-
	<u>3,487,288.66</u>	<u>89,931.00</u>
Subtotal		
Decreased by Disbursements:		
2015 Budget Appropriations	2,610,832.96	-
2014 Appropriation Reserves	92,058.45	-
Interest on Bonds	190,430.95	-
Improvement Authorizations	- 2,893,322.36	58,308.00
	<u>593,966.30</u>	<u>58,308.00</u>
Balance, December 31, 2015	<u>\$ 593,966.30</u>	<u>\$ 31,623.00</u>

TOWNSHIP OF EAST GREENWICH
 WATER-SEWER UTILITY CAPITAL FUND
 SCHEDULE OF ANALYSIS OF CASH
 YEAR ENDED DECEMBER 31, 2015

ORDINANCE NUMBER	Purpose	BALANCE DECEMBER 31, 2014	RECEIPTS		DISBURSEMENTS		TRANSFERS FROM	TO	BALANCE DECEMBER 31, 2015
			MISCELLANEOUS	IMPROVEMENT AUTHORIZATIONS	MISCELLANEOUS	MISCELLANEOUS			
	Capital Improvement Fund	\$ 32,609.00	-	\$ -	-	\$ -	-	\$ -	\$ 32,609.00
	Reserve for Encumbrances	58,308.00	-	-	-	-	58,308.00	-	-
7-2014	Utility Truck & Water Meters	(986.00)	-	58,308.00	-	-	-	58,308.00	(986.00)
Total		\$ 89,931.00	\$ -	\$ 58,308.00	\$ -	\$ 58,308.00	\$ 58,308.00	\$ 58,308.00	\$ 31,623.00

**TOWNSHIP OF EAST GREENWICH
WATER/SEWER UTILITY OPERATING FUND
SCHEDULE OF CONSUMER ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$ 146,843.43
Increased by:	
Rents Levied in 2015	<u>2,980,451.84</u>
Subtotal	3,127,295.27
Decreased by:	
Collections	<u>2,954,702.47</u>
Balance, December 31, 2015	<u><u>\$ 172,592.80</u></u>

TOWNSHIP OF EAST GREENWICH
 WATER/SEWER UTILITY OPERATING FUND
 SCHEDULE OF DEFERRED CHARGES
 YEAR ENDED DECEMBER 31, 2015

	BALANCE DECEMBER 31, 2014	INCREASES	RAISED IN 2015 BUDGET	BALANCE DECEMBER 31, 2015
Operating Deficit	\$ 510.15	\$ -	\$ 510.15	\$ -
Over-expenditure of Appropriation	19,961.53	-	-	19,961.53
Over-expenditure of Appropriation Reserves	672.01	-	-	672.01
	<u>\$ 21,143.69</u>	<u>\$ -</u>	<u>\$ 510.15</u>	<u>\$ 20,633.54</u>

**TOWNSHIP OF EAST GREENWICH
WATER/SEWER UTILITY OPERATING FUND
SCHEDULE OF FIXED CAPITAL
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014			\$ 14,453,612.35
Increased by:			
Capital Outlay Expenditures	\$	55,420.00	
Transfer of Completed Projects		485,000.00	540,420.00
			<u>540,420.00</u>
Balance, December 31, 2015			<u>\$ 14,994,032.35</u>

TOWNSHIP OF EAST GREENWICH
 WATER-SEWER UTILITY CAPITAL FUND
 SCHEDULE OF FIXED CAPITAL AUTHORIZED AND UNCOMPLETED
 YEAR ENDED DECEMBER 31, 2015

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	DATE	AMOUNT	BALANCE DECEMBER 31, 2014	TRANSFERRED TO FIXED CAPITAL	BALANCE DECEMBER 31, 2015
12-13	W. Cobawkin Road	9/24/2013	\$ 375,000.00	\$ 375,000.00	\$ 375,000.00	\$ -
7-14	Utility Truck & Water Meters	5/13/2014	110,000.00	110,000.00	110,000.00	-
10-14	Refunding Bond Ordinance	6/24/2014	77,500.00	77,500.00	-	77,500.00
Total				\$ 562,500.00	\$ 485,000.00	\$ 77,500.00

**TOWNSHIP OF EAST GREENWICH
WATER-SEWER UTILITY OPERATING FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2015**

	<u>BALANCE, DECEMBER 31, 2014</u>		BALANCE	DISBURSED	BALANCE
	RESERVED	ENCUMBERED	AFTER TRANSFER		LAPSED
Operations:					
Salaries & Wages	\$ 13,430.01	\$ -	\$ 13,430.01	\$ -	\$ 13,430.01
Other Expenses	37,543.21	11,869.24	49,412.45	17,001.97	32,410.48
Group Insurance	39,411.20	-	39,411.20	-	39,411.20
Other Insurance	2,077.00	-	2,077.00	-	2,077.00
New Jersey American Water	39.01	-	39.01	-	39.01
Gloucester County Utilities Authority	35,625.25	-	35,625.25	35,625.25	-
Capital Improvements:					
Capital Outlay	3,749.23	39,520.00	43,269.23	39,431.23	3,838.00
Statutory Expenditures:					
Social Security System	695.55	-	695.55	-	695.55
Total	<u>\$ 132,570.46</u>	<u>\$ 51,389.24</u>	<u>\$ 183,959.70</u>	<u>\$ 92,058.45</u>	<u>\$ 91,901.25</u>

EXHIBIT D-11

TOWNSHIP OF EAST GREENWICH
 WATER/SEWER UTILITY OPERATING FUND
 SCHEDULE OF PREPAID RENTS
 YEAR ENDED DECEMBER 31, 2015

Balance, December 31, 2014	\$ 3,550.54
Increased by:	
Collected in 2015	<u>2,718.93</u>
Balance, December 31, 2015	<u><u>\$ 6,269.47</u></u>

EXHIBIT D-12

WATER/SEWER UTILITY OPERATING FUND
 SCHEDULE OF WATER/SEWER LIENS
 YEAR ENDED DECEMBER 31, 2015

Balance, December 31, 2014	\$ 370.18
Decreased by:	
Cash Collections	<u>370.18</u>
Balance, December 31, 2015	<u><u>\$ -</u></u>

**TOWNSHIP OF EAST GREENWICH
WATER/SEWER UTILITY OPERATING FUND
SCHEDULE OF ACCRUED INTEREST PAYABLE
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2014	\$	41,776.41
Increased by:		
Budget Appropriations for:		
Interest on Bonds		192,243.47
Subtotal		234,019.88
Decreased by:		
Interest Paid		190,430.95
Balance, December 31, 2015	\$	43,588.93

Analysis of Accrued Interest December 31, 2015

	Principal Outstanding Dec. 31, 2015	Interest Rate	From	To	Period	Amount
Water Bonds of 2008	\$ 654,000.00	Various	08/01/15	12/31/15	153 Days	\$ 11,391.65
Sewer Bonds of 2008	513,000.00	Various	08/01/15	12/31/15	153 Days	8,934.77
Water/Sewer Bonds of 2014	5,117,000.00	Various	11/01/15	12/31/15	61 Days	23,262.51
						\$ 43,588.93

TOWNSHIP OF EAST GREENWICH
 WATER-SEWER UTILITY CAPITAL FUND
 SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
 YEAR ENDED DECEMBER 31, 2015

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	AMOUNT	BALANCE DECEMBER 31, 2014		ENCUMBRANCES RECLASSIFIED	EXPENDED	BALANCE DECEMBER 31, 2015	
				FUNDED	UNFUNDED			FUNDED	UNFUNDED
7-14	Utility Truck & Water Meters	5/13/2014	110,000.00	\$ -	\$ -	\$ 58,308.00	\$ 58,308.00	\$ -	\$ -
10-14	Refunding Bond Ordinance	6/24/2014	77,500.00	-	77,500.00	-	-	-	77,500.00
				\$ -	\$ 77,500.00	\$ 58,308.00	\$ 58,308.00	\$ -	\$ 77,500.00

**TOWNSHIP OF EAST GREENWICH
WATER/SEWER UTILITY OPERATING FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND
YEAR ENDED DECEMBER 31, 2015**

Balance, December 31, 2015 and 2014

\$ 32,609.00

TOWNSHIP OF EAST GREENWICH
WATER/SEWER UTILITY CAPITAL FUND
SCHEDULE OF RESERVE FOR AMORTIZATION
YEAR ENDED DECEMBER 31, 2015

Balance, December 31, 2014			\$ 8,413,626.35
Increased by:			
Capital Outlay Expenditures	\$ 55,420.00		
Payment of Bonds	240,000.00	295,420.00	
		<hr/>	
Balance, December 31, 2015			<u>\$ 8,709,046.35</u>

**TOWNSHIP OF EAST GREENWICH
WATER-SEWER UTILITY CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS
YEAR ENDED DECEMBER 31, 2015**

PURPOSE	DATE OF ISSUE	ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE		BALANCE DECEMBER 31, 2015
			DECEMBER 31, 2015 DATE	AMOUNT		DECEMBER 31, 2014	DECREASED	
General Bonds of 2008	9/5/2008	\$ 879,000.00	8/1/2016	\$ 40,000.00	4.000%	\$ 689,000.00	\$ 35,000.00	\$ 654,000.00
			8/1/2017	40,000.00	4.000%			
			8/1/2018	40,000.00	4.125%			
			8/1/2019	45,000.00	4.125%			
			8/1/2020	45,000.00	4.125%			
			8/1/2021	50,000.00	4.125%			
			8/1/2022	50,000.00	4.125%			
			8/1/2023	50,000.00	4.125%			
			8/1/2024	55,000.00	4.125%			
			8/1/2025	60,000.00	4.250%			
			8/1/2026	60,000.00	4.250%			
			8/1/2027	60,000.00	4.250%			
			8/1/2028	59,000.00	4.250%			
General Bonds 2008	9/5/2008	698,000.00	8/1/2016	30,000.00	4.000%	543,000.00	30,000.00	513,000.00
			8/1/2017	30,000.00	4.000%			
			8/1/2018	35,000.00	4.125%			
			8/1/2019	35,000.00	4.125%			
			8/1/2020	35,000.00	4.125%			
			8/1/2021	40,000.00	4.125%			
			8/1/2022	40,000.00	4.125%			
			8/1/2023	40,000.00	4.125%			
			8/1/2024	45,000.00	4.125%			
			8/1/2025	45,000.00	4.250%			
			8/1/2026	45,000.00	4.250%			
			8/1/2027	45,000.00	4.250%			
			8/1/2028	48,000.00	4.250%			
General Obligation Bonds 2014	11/10/2014	5,292,000.00	11/1/2016	185,000.00	2.125%	5,292,000.00	175,000.00	5,117,000.00
			11/1/2017	195,000.00	2.125%			
			11/1/2018	200,000.00	2.250%			
			11/1/2019	210,000.00	2.250%			
			11/1/2020	220,000.00	2.250%			
			11/1/2021	230,000.00	2.250%			
			11/1/2022	240,000.00	2.250%			
			11/1/2023	250,000.00	2.250%			
			11/1/2024	260,000.00	2.500%			
			11/1/2025	270,000.00	3.000%			
			11/1/2026	275,000.00	3.000%			
			11/1/2027	285,000.00	3.000%			
			11/1/2028	295,000.00	3.000%			
			11/1/2029	310,000.00	3.000%			
			11/1/2030	320,000.00	3.000%			
			11/1/2031	335,000.00	3.000%			
			11/1/2032	340,000.00	3.000%			
11/1/2033	350,000.00	3.000%						
11/1/2034	347,000.00	3.125%						
Total						\$ 6,524,000.00	\$ 240,000.00	\$ 6,284,000.00

TOWNSHIP OF EAST GREENWICH
WATER/SEWER UTILITY OPERATING FUND.
SCHEDULE OF DUE TO/(FROM) CURRENT FUND
YEAR ENDED DECEMBER 31, 2015

Balance, December 31, 2015 and 2014

\$ (250,731.86)

**TOWNSHIP OF EAST GREENWICH
UTILITY CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
YEAR ENDED DECEMBER 31, 2015**

ORDINANCE NUMBER	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2015 and 2014
7-2014	Utility Truck & Water Meters	\$ 986.00
10-2014	Refunding Bond Ordinance	<u>77,500.00</u>
	Total	<u>\$ 78,486.00</u>

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GENERAL FIXED ASSETS

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**TOWNSHIP OF EAST GREENWICH
SCHEDULE OF GENERAL FIXED ASSETS
DECEMBER 31, 2015 AND 2014**

	BALANCE DECEMBER 31, 2014	ADDITIONS	DELETIONS	BALANCE DECEMBER 31, 2015
Land	\$ 2,657,850.00	\$ -	-	\$ 2,657,850.00
Building	5,772,222.00	-	-	5,772,222.00
Vehicles	3,693,024.00	165,214.00	339,200.00	3,519,038.00
Equipment	2,853,280.73	9,898.36	-	2,863,179.09
Total	\$ 14,976,376.73	\$ 175,112.36	\$ 339,200.00	\$ 14,812,289.09
 Total Investment in General Fixed Assets	 \$ 14,976,376.73	 \$ 175,112.36	 \$ 339,200.00	 \$ 14,812,289.09

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**TOWNSHIP OF EAST GREENWICH
COUNTY OF GLOCESTER**

PART II

**COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015**

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The Honorable Mayor and Members
of the Township Committee
Township of East Greenwich
County of Gloucester
Mickleton, New Jersey 08056

We have audited the financial statements – statutory basis of the Township of East Greenwich in the County of Gloucester for the year ended December 31, 2015.

Scope of Audit

The audit covered the financial transactions of the Treasurer, Tax Collector, and Water-Sewer Utility Collector, the activities of the Mayor and Committee and the records of the various outside departments.

Cash on hand was counted and cash balances were reconciled with independent certifications obtained directly from the depositories.

The accrued and realized revenues for the various Township Departments as shown on the Statements of Revenue and Revenue Accounts Receivable are presented as recorded in the Township records.

In accordance with requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, the following are the *General Comments* and *Recommendations* for the year then ended.

GENERAL COMMENTS

Contracts and Agreements Required to be advertised by (N.J.S.A.40A:11-4)

N.J.S.A.40A:11-4 - Every contract or agreement, for the performance of any work or furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only by the governing body of the contracting unit after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other Law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate \$17,500 except by contract or agreement.

It is pointed out that the governing body of the municipality has the responsibility of determining whether the expenditures in any category will exceed the statutory minimum within the fiscal year.

Where question arises as to whether any contract or agreement might result in violation of the statute, the solicitor's opinion should be sought before a commitment is made.

Contracts and Agreements Required to be advertised by (N.J.S.A.40A:11-4) (continued):

A test was conducted to determine that expenditures greater than \$2,625 obtained solicitation of quotes. No exceptions were noted.

The minutes indicate that resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services," per *N.J.S.A.40A:11-5*.

Purchases were made through the State Division of Purchases and Property and were approved by resolution of the Township Committee.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The compliance review of expenditures did not reveal any individual payments or contracts in excess of the statutory limit "for the performance of any work, or the furnishing of any materials, supplies or labor, or the hiring of teams or vehicles," other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of *N.J.S.A.40A:11-6*.

Contracts and Agreements Requiring Solicitation of Quotations

The examination of expenditures did not reveal any individual payments, contracts or agreements in excess of \$2,625 thereafter "for the performance of any work or the furnishing or hiring of any materials or supplies", other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provision of (*N.J.S.A.40A:11-6.1*).

Collection of Interest on Delinquent Taxes and Assessments

N.J.S.54:4-67, as amended, provides the method for authorizing interest and the maximum rates to be charged for the nonpayment of taxes or assessments on or before the date when they would become delinquent.

The governing body on January 2, 2015 adopted the following resolution authorizing interest to be charged on delinquent taxes:

"BE IT RESOLVED that the rate of interest to be charged for the nonpayment of taxes and water/sewer rents on the date when they become delinquent is hereby fixed as eight (8%) percent per annum of the first One Thousand Five Hundred Dollars (\$1,500.00) of the delinquency, and eighteen (18%) percent per annum on any amount in excess of One Thousand Five Hundred Dollars (\$1,500.00). The same to be calculated from the date of actual payment; provided, however, that no interest be charged if payment is made within ten (10) days after the date upon which same became payable."

The Township also charges an additional 6% penalty on delinquencies in excess of \$10,000 at the end of the calendar year.

It appears from an examination of the Collector's record that interest was collected in accordance with the foregoing resolution.

Tax Collector's Annual Report

N.J.S.54:4-91 requires that on or before May 1st of each year, the Tax Collector shall file with the Treasurer and the governing body a statement of receipts during the preceding year as well as added assessments, taxes canceled and taxes unpaid as of December 31, all for the preceding tax year. This report was filed in 2015 with the governing body.

Delinquent Taxes and Tax Title Liens

The delinquent taxes at December 31, 2015 included real estate taxes for 2015, 2014 and 2011.

The last tax sale was held on November 24, 2015 and was complete.

Inspection of 2015 tax sale certificates on file revealed that all tax sale certificates were available for audit.

The following comparison is made of the number of tax title liens receivable on December 31 of the last three years:

YEAR	NUMBER OF LIENS
2015	4
2014	6
2013	7

It is essential to good management that all means provided by statute be utilized to liquidate tax title liens in order to get properties back on a taxpaying basis.

Deductions From Taxes

The audit of senior citizen and veteran deductions on a test basis revealed that deductions appear reasonable.

Examination of Bills

A test check of paid bills was made and each bill, upon proper approval, was considered as a separate and individual contract unless the records disclosed it to be a part payment or estimate.

Deposit of Funds Paid to Local Unit

N.J.S.40A:5-15 States:

“All moneys, including moneys collected by taxation, received from any source by or on behalf of any local unit or any board or department thereof shall within 48 hours after the receipt thereof, either;

- a. be paid to the officer charged with the custody of the general funds of the local unit, who shall deposit all such funds within 48 hours after the receipt thereof to the credit of the local unit in its designated legal depository, or;
- b. be deposited to the credit of the local unit in its designated legal depository.”

Payroll Fund

The examination of the payroll fund included testing the detail computation of various deductions or other credits from the payroll of Township employees, also, the examination ascertained that the accumulated withholdings were distributed to the proper agencies. The following exceptions were noted:

***Finding 2015-001:**

It was noted during our audit that the monthly cash maintained in the payroll agency account is not properly reconciled to payroll taxes payable.

Recommendation:

That the Township reconcile the payroll agency account to payroll taxes payable on a monthly basis.

Management Response:

The Township of East Greenwich agrees with this finding, and will correct it accordingly.

***Finding 2015-002:**

It was noted during our audit that the accumulated absence's liability is not properly calculated at year end in accordance with N.J.S.A. 5:30-15.3.

Recommendation:

That the Township calculate the accumulated absence liability properly in accordance with N.J.S.A. 5:30-15.3.

Management Response:

The Township of East Greenwich agrees with this finding, and will correct it accordingly.

Municipal Court

A separate report for the Municipal Court transactions was filed in accordance with the requirements of the Local Finance Board.

As part of the test of the municipal court records, no attempt was made to differentiate between fines due the Township, County, or State, or to pass upon the authenticity of the preparation and procedures for complaints issued.

A test sample was selected of ten (10) traffic and criminal cases processed through the system. The purpose of the test was to determine that traffic fines were levied in accordance with State Statutes, that payments were deposited intact and on a timely basis, that dispositions were entered in traffic and criminal dockets, closure procedures for delinquent traffic tickets were enforced and that proper procedures were in effect for defendants paying on a the partial payment system. This test disclosed no discrepancies regarding fines being properly levied, entering of dispositions and closure procedures.

The computer software does not allow for a posting distribution in the cash receipts journal when a transaction involves both a check and cash payment being made by the defendant. The computer system requires this particular type of transaction be posted as either entirely cash or check. As a result of this

Municipal Court (continued):

limitation no test can be conducted to determine if the receipt detail batch totals from the journal agree with the detail of cash and checks deposited for that particular day.

A review of the partial payment system indicated that collection procedures are being enforced to collect delinquent balances.

Chief Financial Officer

The following exceptions were found in the records maintained by the Chief Financial Officer/Treasurer:

***Finding 2015-003:**

It was noted during our audit that general and subsidiary ledgers are not being properly maintained on a timely basis for any fund of the Township in accordance with *N.J.A.C.5:30-5.7* and financial reports were not submitted to the governing body on a monthly basis.

Recommendation:

That the Chief Financial Officer maintain a timely and complete general ledger and supporting subsidiary ledgers of all financial transactions for all funds of the Township that is to be the official permanent financial record of the Municipality in accordance with the Administrative Code and all financial reports be submitted to the governing body on a monthly basis.

Management Response:

The Township of East Greenwich agrees with this finding, and will correct it accordingly.

***Finding 2015-004:**

It was noted during our audit that various bank reconciliations were not completed on a timely basis.

Recommendation:

That the Chief Financial Officer maintain timely and accurate bank reconciliations for all accounts maintained by the Township.

Management Response:

The Township of East Greenwich agrees with this finding, and will correct it accordingly.

***Finding 2015-005:**

It was noted during our audit that the Township's fixed assets were not properly maintained and updated during 2015.

Recommendation:

That the Township obtains a complete inventory of its fixed assets and establish controls to properly account for additions and dispositions.

Management Response:

The Township of East Greenwich agrees with this finding, and will correct it accordingly.

***Finding 2015-006:**

The Chief Financial Officer did not file the 2015 Annual Financial Statement by the February 10th due date pursuant to *N.J.S.A. 40A:5-12*.

Recommendation:

That the Chief Financial Officer file the Township's Annual Financial Statement by the due date per New Jersey statute.

Management Response:

The Township of East Greenwich agrees with this finding, and will correct it accordingly.

***Finding 2015-007:**

During our audit we noted that the Escrow balances in the Trust Other Fund are not being properly maintained on a timely basis.

Recommendation:

That the Township reconciles the cash in the escrow account to the proper Escrow Balances on a monthly basis.

Management Response:

The Township of East Greenwich agrees with this finding, and will correct it accordingly.

Finding 2015-008:

During our audit we noted that the Reserve for Outside Police Employment is not being properly maintained within the Trust Fund of the Township.

Recommendation:

That the Township accounts for the Reserve for Outside Police Employment within Trust Fund in order to maintain a proper internal control environment

Management Response:

The Township of East Greenwich agrees with this finding, and will correct it accordingly.

Prior Year Findings

In accordance with Government Auditing Standards, our procedures included a review of all prior year findings. Corrective action was taken on all prior year findings except with those marked above with an asterisk (*).

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office at December 31, 2015:

NAME	POSITION	AMOUNT OF SURETY BOND
Dale L. Archer	Mayor	
James R. Philbin, Jr.	Deputy Mayor	
Stephen Bottiglieri	Committeeman	
Richard Schober	Committeeman	
Robert Tice	Committeeman	
Susan M. Costill	Township Clerk, Municipal Improvement Search Officer, Treasurer, Payroll Clerk	(A)
Robert Law	Chief Financial Officer	(A)
Gail S. Capasso	Tax Collector	(A)
Mark B. Shoemaker	Solicitor	

(A) \$1,000,000 per loss is covered by the Gloucester Salem Cumberland Counties Joint Insurance Fund Crime Policy and Excess Crime Policy Public Employee Bond Declarations.

Acknowledgment

We express our appreciation for the assistance and courtesies extended to the members of the audit team.

Respectfully submitted,

HOLMAN FRENIA ALLISON, P. C.

A handwritten signature in black ink, appearing to read "Michael Holt". The signature is stylized with a large initial "M" and a long horizontal stroke.

Michael Holt
Registered Municipal Accountant
RMA #473

August 11, 2016
Medford, New Jersey

RECEIPTS AND DISBURSEMENTS FOR YEAR 2015

AGENCY	BEGINNING BALANCE AS OF 12/31/2014	RECEIPTS	DISBURSEMENTS	Transfer	ENDING BALANCE AS OF 12/31/2015
STATE OF NJ	\$ 33,007.56	\$ 323,057.25	\$ 334,007.06		\$ 22,057.75
COUNTY	12,855.78	173,301.31	173,781.23		12,375.86
MUNICIPALITY	34,249.03	450,763.75	455,203.73		29,809.05
PUBLIC DEFENDER	645.00	4,990.00	4,560.00		1,075.00
FISH & GAME					-
DOMESTIC VIOLENCE SURCHARGE	-	100.00	100.00		-
POAA	28.00	797.00	765.00		60.00
RESTITUTION	454.00	2,369.00	2,778.00		45.00
INTEREST	-	16.27	16.27	-	-
MISCELLANEOUS	(1,920.55)	2,221.05	64.00	-	236.50
BAIL ACCOUNT	7,190.00	156,114.76	149,550.74		13,754.02
					-
TOTALS	\$ 86,508.82	\$ 1,113,730.39	\$ 1,120,826.03	\$ -	79,413.18

Was the ending balance disbursed by the 15th of the next month:
If not, explain _____

YES NO

GENERAL MUNICIPAL COURT INFORMATION

1. LIST ALL STAFF MEMBERS WHO ARE BONDED AMOUNT OF BOND

Judge	<u>Joan Sorbello Adams</u>	<u>\$1,000,000.00</u>
Court Administrator	<u>Denise Athey</u>	<u>\$1,000,000.00</u>
Deputy Court Administrator	<u>Elizabeth McGill</u>	<u>\$1,000,000.00</u>

All are bonded under the JIF

2. ARE STAFF INDIVIDUALLY BONDED OR UNDER A JIF BOND IND JIF

If bonded individually are amounts in conformance with NJAC 5:30-8.4? YES NO

Minimum _____ Recommended x

3. Is the court administrator certified pursuant to statute? YES NO
Is the court administrator's certification in good standing? YES NO

If not, provide current status? _____

4. When does the Judge's term expire? 12/31/2015

5. If a joint court, has the Judge received a Governor's appt?

YES NO

BUDGETARY INFORMATION

1. Amount paid or charged in 2015 for salary of Judge in S & W

\$35,405.72

2. Amount paid for all other staff salaries in S & W

\$60,921.33

3. Amount charged for Other Expenses

\$74,223.16

4. Was the budget submitted and approved by Assignment Judge?

YES NO

OFFICE CONTROL

1. Is an approved statewide Violations Bureau Schedule prominently posted?

YES NO

2. Does the court have an approved Local Violations Bureau Schedule?

YES NO

2. a. If so, is it properly posted?

YES NO

3. Are uniform traffic tickets serially numbered, properly controlled and accounted for?

YES NO

4. Does the court void tickets or complaints in accordance with Directive 02-08?

YES NO

If not, provide details _____

5. Are complaints eligible for destruction disposed of in a timely and proper manner?

YES NO

6. Is the auditor's approval received for all financial records approved for destruction?

YES NO

If not, provide details _____

7. Are manual receipts serially numbered, properly controlled and accounted for?

YES NO

If not, provide details _____

DAILY FINANCIAL PROCEDURES

1. Are separate lockable, cash boxes used by each employee that receipts money?

YES NO

2. Who is responsible for completing the Daily Bank Deposit?

Court

Adminstrator

3. Are the un-validated and validated bank deposit slips attached to the daily journal?

YES NO

4. Who is responsible for transporting the Daily Deposit to the bank?

Police Officer

5. What security procedures are followed when transporting the money to the bank?

Armed Officer

6. Are deposits made within 48 hours pursuant to statute?

YES NO

If not, provide details with dates _____

7. Do the deposit slips match the totals provided by the Daily Journals?

YES NO

If not, provide details with dates _____

8. Do the deposit slips match the individual cash/check amounts provided by the Daily Journals? YES NO
If not, provide details with dates _____
9. Are overages /shortages or help desk calls documented with the daily journals? YES NO
If not, provide details with dates _____
10. As of what date or dates was cash counted, reconciliation made and bank balance confirmed?
Cash Counted on June 21,2016. Bank Balance Confirmed as of 12/31/2015.
11. Change fund amount \$300.00
Does this amount conform with municipal records? YES NO
-

MONTHLY FINANCIAL PROCEDURES

1. Are separate general and bail accounts maintained? YES NO
2. Is the court utilizing the monthly cashbook? YES NO
3. Who is responsible for the financial procedures?
 DIRECTOR MCA DCA OTHER _____
4. Does the monthly disbursements checks equal account totals on Part V of the Monthly Cashbook? YES NO
5. Are monthly disbursements made before the 15th of each month? YES NO
If not, provide details _____
6. Does the general account accrue interest? YES NO Bail Account? YES NO
Is the interest disbursed each month? YES NO
7. Are the overpayment checks written on a monthly basis? YES NO
8. Are restitution checks promptly written? YES NO
9. Are the outstanding public defender fees turned over to the municipality for collection on cases that have been adjudicated? YES NO
10. Are the reconciliations completed within 10 days of receipt of the bank statements? YES NO
If not, provide details _____
11. Are fiscal records kept secured in the court office? YES NO
If not, provide details _____
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BAIL PROCEDURES

1. Is bail collected by the police properly and promptly turned over to the court? YES NO
If not, provide details _____
2. Are bail refunds done in a timely manner? YES NO

3. Are refund checks made out to the surety? YES NO
4. Are bail forfeitures done in a timely manner? YES NO
5. Are judgments filed timely and in accordance with procedures? YES NO
6. Are the cash balances on the Monthly Bail on Account Report equal to the
account balance in the bail account? YES NO
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FUNDS

1. Does the town have the following dedicated funds?
- Public Defender (N.J.S.A. 2B:24-17(b)) YES NO
- POAA (N.J.S.A. 39:4-139-9) YES NO
- DWI (N.J.S.A.26:2B-35(b) (3)) YES NO
2. Does the DWI and POAA funds balance for the town match the court's record?
If not, provide details _____ YES NO
3. Does the town's balance and expenditures of the DWI and/or POAA funds match
the approved DWI/POAA expenditure requests utilized by the court? YES NO
- If no, POAA town balance \$_____ Court Balance \$ _____
- If no, DWI Fund town balance \$_____ Court Balance \$ _____
4. Does the court follow approval process for use of DWI/POAA funds?
If not, provide details _____ YES NO
5. Did the Judge, Municipal Court Director or Administrator provide all authorizations
for approved use of DWI/POAA funds? YES NO
- If not, provide details _____

COMMENTS

None.

RECOMMENDATIONS

None.

