

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2016
(UNAUDITED)**

POPULATION LAST CENSUS 10,248
 NET VALUATION TAXABLE 2016 1,596,368,200
 MUNICICODE 1415
FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2017
MUNICIPALITIES - FEBRUARY 10, 2017

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.

Borough of Kinnelon, County of Morris

**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 Raymond Sarinelli of Nisivoccia LLP
 Title Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY 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 Charles J. Daniel, am the Chief Financial Officer, License # N-1610, of the Borough, County of Morris Kinnelon 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, 2016, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance 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, 2016.

Signature 
 Title Chief Financial Officer
 Address 121 Kinnelon Road, Kinnelon, New Jersey 07405
 Phone Number (973) 838-5401
 Fax Number (973)-838-1862
 Email cdaniel@kinnelonboro.org

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Borough of Kinnelon as of December 31, 2016 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below; no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2016 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


Raymond Sarinelli

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

Mount Arlington Corporate Center

(Address)

200 Valley Road Suite 300

(Address)

Mount Arlington, New Jersey 07856

(Address)

rsarinelli@nisivoccia.com

(Email)

973-328-1825

(Phone Number)

973-328-0507

(Fax Number)

Certified by me 21 day of Feb., 2017.

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION

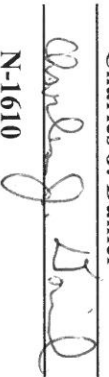
BY
CHIEF FINANCIAL OFFICER

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 an appropriation or levy "CAP" Waiver".
10. The municipality will **not** apply for Transitional Aid for 2012.

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: Borough of Kinnelon
Chief Financial Officer: Charles J. Daniel
Signature: 
Certificate #: N-1610
Date: 2/21/17

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: _____

Fed I.D. #

Borough of Kinnelon

Municipality

Morris

County

**Report of Federal and State Financial Assistance
Expenditure of Awards**

Fiscal Year Ending: 12/31/2016

	(1)	(2)	(3)
Federal programs Expended (administered by the state)		State Programs Expended	Other Federal Programs Expended
TOTAL	\$ 27,414.71	\$ 117,829.00	\$ -0-

Type of Audit required by US Uniform Guidance and NJ OMB 15-08:

- Single Audit
- Program Specific Audit
- 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 US Uniform Guidance and NJ OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with the fiscal year starting 1/1/2015.

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.

 _____
 Signature of Chief Financial Officer

_____ / 2/21/17
 Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____,

County of _____ during the year 2016 and that sheets 40 to 68 are unnecessary.

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

Name N/A

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, 2015

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 82,138,950.20.


SIGNATURE OF TAX ASSESSOR

Borough of Kinnelon

MUNICIPALITY

Morris

COUNTY

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

POST CLOSING

TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2016

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

Title of Account	Debit	Credit
Appropriation Reserves:		
Encumbered		785,563.35
Unencumbered		216,106.91
		1,001,670.26
Tax Overpayments		55,797.55
Prepaid Taxes		314,651.73
Third Party Tax Title Liens		50,490.72
Due to State of New Jersey:		
Building Surcharge Fees		10,888.00
Marriage Lisences		1,970.00
Due to Other Trust Fund		464,100.87
Due to Federal and State Grant Fund		244,809.64
Due to Sewer Utility Operating Fund		156,975.00
Due to Water Utility Operating Fund		24,337.30
Local School Taxes Payable		185.55
County Taxes Payable		100,326.43
Accounts Payable		35,667.03
Unappropriated Reserves		2,839.00
Reserve for:		
Sale of Assets		705,881.00
Assault Weapons Fees		40.00
Revaluations		57,792.78
Tax Appeals		184,587.65
		3,413,010.51 "C"
Reserve for Receivables		2,314,652.99
Fund Balance		2,074,825.21
		7,802,488.71

(Do not crowd - add additional sheets)

Schedule of Trust Reserves

Purpose	Amount Dec. 31, 2015 per Audit Report		Receipts	Disbursements	Balance Dec. 31, 2016
		Report			
1. Special Recreation	45,544.00	225,305.06	240,657.33	30,191.73	
2. Historical Commission	9,649.00	462.06	23.97	10,087.09	
3. Developers Escrow	137,043.00	37,840.00	55,079.42	119,803.58	
4. Special Deposits	570,510.00	171,660.39	192,867.71	549,302.68	
5. Community Policing Donation	812.00	0.88		812.88	
6. Open Space	1,257,594.00	86,665.31	434,628.00	909,631.31	
7. Snow Trust		122,475.00		122,475.00	
8. Accumulated Absences	170,644.00	165,000.00	113,109.70	222,534.30	
9. Parking Offense Adjudication Act	378.00	30.63	74.89	333.74	
10. Recycling	41,880.00	6,202.17	19,420.50	28,661.67	
11. Forfeited Assets	10,767.00	3,471.26	2,639.88	11,598.38	
12. Uniform Fire Safety Act	5,251.00	5.61		5,256.61	
13. Municipal Alliance	6,395.00	7,920.44	9,545.00	4,770.44	
14. Tax Sale Premium	113,477.00	243,144.73	8,400.00	348,221.73	
15. Clerk Special	23,005.00	250.88	700.00	22,555.88	
16. K-Fest	17.00	9,484.15	8,185.39	1,315.76	
17. Public Defender	7,115.00	3,714.72	2,850.00	7,979.72	
18. Flexible Spending	5,521.00	16,330.49	15,784.12	6,067.37	
19. Police Outside Detail	23,742.00	234,682.09	232,962.81	25,461.28	
20. Planning Board Inspection I		5,742.70		5,742.70	
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
Totals:	<u>2,429,344.00</u>	<u>1,340,388.57</u>	<u>1,336,928.72</u>	<u>2,432,803.85</u>	

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2016

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	326,498.37	XXXXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXXXX	326,498.37
Cash and Cash Equivalents	2,871,117.37	
Deferred Charges to Future Taxation:		
Funded	12,475,000.00	
Unfunded	3,457,348.37	
Grants Receivable	342,250.00	
Due from Sewer Operating Fund	45,000.00	
Due from Open Space Trust	352,000.00	
Serial Bonds Payable		12,475,000.00
Bond Anticipation Notes Payable		3,130,850.00
Improvement Authorizations:		
Funded		1,682,648.96
Unfunded		908,731.16
Capital Improvement Fund		284,750.00
Reserve:		
To Pay Debt Service		1,041,182.03
Cost of Issuance		2,712.59
Housing Rehabilitation		15,550.00
Fund Balance		1,291.00
	19,869,214.11	19,869,214.11

CASH RECONCILIATION DECEMBER 31, 2016

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	14,998.02	5,475,671.09	221,947.98	5,268,721.13
Trust - Dog License	54.37	15,510.51	4.27	15,560.61
Trust - Other		2,320,702.98		2,320,702.98
Capital - General		2,871,117.37		2,871,117.37
Water - Operating	177.81	371,344.44		371,522.25
Water - Capital		126,382.79		126,382.79
Utility Assessment Trust				
Public Assistance **		10,156.28		10,156.28
Sewer - Operating		74,602.29		74,602.29
Total	15,230.20	11,265,487.75	221,952.25	11,058,765.70

* Include Deposits in Transit

** Be sure to include Public Assistance Account 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, 2015.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2015.

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

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

Signature: 

Title: Registered Municipal Accountant

CASH RECONCILIATION DECEMBER 31, 2016 (cont'd.)

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Current Fund	
Lakeland #544029683	5,254,133.28
Lakeland #544029608	221,537.81
	5,475,671.09
Animal Control Fund:	
Lakeland #544029691	15,510.51
Other Trust Funds:	
Columbia #222038601 - Special Deposits	549,302.68
Columbia #222084608 - Developers Deposits - Escrow	119,803.58
Lakeland #544029632 - Special Recreation	30,191.73
Lakeland #544029713 - Historical Commission	10,087.09
Lakeland #544029675 - Community Policing Donation	812.88
Lakeland #544029764 - Open Space	1,261,630.44
Lakeland #544029837 - Snow Trust	51,475.00
Lakeland #544029640 - Accumulated Absences	72,534.30
Lakeland #544029756 - Parking Offenses Adjudication Act	333.74
Lakeland #544029810 - Recycling	28,661.67
Lakeland #544029845 - Forfeited Assets	11,598.38
Lakeland #544029616 - Uniform Fire Safety Act	5,256.61
Lakeland #544029799 - Municipal Alliance	4,770.44
Lakeland #544029292 - Tax Sale Premium	105,121.73
Lakeland #544029667 - Clerk Special	22,555.88
Lakeland #544029721 - K-Fest	1,315.76
Lakeland #544029772 - Public Defender	7,979.72
Lakeland #544029780 - Flexible Spending	6,067.37
Lakeland #544021798 - Planning Board Inspection I	5,742.70
Total Other Trust	2,320,702.98

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, 2016	2016 Budget Revenue Realized	Received	Transfer from Unappropriated Reserve	Cancelled	Balance Dec. 31, 2016
Charlotteburg Dam & Reservoir	2,125.00					2,125.00
Highlands Water Protection: Initial Plan Assessment	2,394.00					2,394.00
Morris County Historic Preservation	59,870.00		32,471.00			27,399.00
New Jersey Body Armor Fund	30.00					30.00
Recycling Tonnage						
Clean Communities Programs		25,797.87	25,797.87			-
Alcohol Education and Rehabilitation act		6,064.31	6,064.31			
Historical Commission	3,000.00					3,000.00
SHARE Grant	342.00					342.00
Click or Ticket	600.00	4,600.00	4,600.00			600.00
Drive Sober or Get Pulled Over	3,837.00					3,837.00
Bicycle Unit Grant	7,695.00					7,695.00
Gypsy Moth Spraying		31,000.00	26,524.00			4,476.00
New Jersey Sustainable Energy		5,000.00	5,000.00			-
Atlantic Health Teen Driver Grant						
Totals	79,893.00	72,462.18	100,457.18			51,898.00

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations		Cancelled	Expended	Encumbered	Balance Dec. 31, 2016
		Budget	Appropriations By 40A:4-87				
Drunk Driving Enforcement Fund	2,959.00				66.00		2,893.00
Municipal Alcohol Education Rehabilitation Act	1,798.00	2,700.00			1,300.00		3,198.00
Domestic Violence	300.00						300.00
Storm Water	10,465.00						10,465.00
Recycling Tonnage Grant	59,162.00				7,086.43		52,075.57
Bicycle Unit	4,576.00						4,576.00
Community Policing Donations	65.00						65.00
Historical Commission	25,848.00						25,848.00
Historical Commission - (Open Space Match)	75,831.00				2,500.00		73,331.00
Alcohol Education Rehabilitation Fund	354.00	604.31					958.31
PSE&G	2,883.00						2,883.00
Clean Communities Grant	22,647.00	25,797.87			13,504.10		34,940.77
Body Armor Replacement Fund	3,877.00				3,120.52		756.48
Click It or Ticket		4,600.00			4,600.00		
Drive Sober or Get Pulled Over	3,837.00						3,837.00
Keep Aids Alive	34,517.00						34,517.00

**SCHEDULE OF UNAPPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance Jan. 1, 2016	Transferred to 2016 Budget Appropriations			Received	Establishing of Grant Funds	Realized	Balance Dec. 31, 2016
		Budget	Appropriations By 40A:4-87					
Recycling Tonnage Grant	11,564.00							11,564.00
Body Armor Replacement Fund					1,783.18			1,783.18
Totals	11,564.00				1,783.18			13,347.18

*** LOCAL DISTRICT SCHOOL TAX**

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	XXXXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	
Levy Calendar Year 2016	XXXXXXXXXX	36,014,066.59
Paid	36,013,881.04	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	185.55	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	85004-00	XXXXXXXXXX
	36,014,066.59	36,014,066.59

* Not including Type I 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, 2016	XXXXXXXXXX	1,257,594.00
2016 Levy	81105-00	XXXXXXXXXX
Donations		79,818.41
Interest Earned	XXXXXXXXXX	5,658.00
		1,188.90
Expenditures	434,628.00	XXXXXXXXXX
Balance December 31, 2016	909,631.31	XXXXXXXXXX
	1,344,259.31	1,344,259.31

REGIONAL SCHOOL TAX - N/A

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	
(Not in excess of 50% of Levy - 2015 - 2016)	85032-00	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	
Levy Calendar Year 2016	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #		XXXXXXXXXX
School Tax Deferred		XXXXXXXXXX
(Not in excess of 50% of Levy - 2016 - 2017)	85034-00	XXXXXXXXXX

Must include unpaid requisitions

REGIONAL HIGH SCHOOL TAX - N/A

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	XXXXXXXXXX	
School Tax Deferred	XXXXXXXXXX	
(Not in excess of 50% of Levy - 2015 - 2016)	85042-00	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	
Levy Calendar Year 2016	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85043-00	XXXXXXXXXX
School Tax Deferred		XXXXXXXXXX
(Not in excess of 50% of Levy - 2016 - 2017)	85044-00	XXXXXXXXXX

Must include unpaid requisitions

COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes	XXXXXXXXXX	
Due County for Added and Omitted Taxes	XXXXXXXXXX	
2016 Levy	XXXXXXXXXX	XXXXXXXXXX
General County	XXXXXXXXXX	5,204,160.33
County Library	XXXXXXXXXX	
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	191,564.18
Due County for Added and Omitted Taxes	XXXXXXXXXX	4,145.48
Paid	5,299,543.56	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes		XXXXXXXXXX
Due County for Added and Omitted Taxes	100,326.43	XXXXXXXXXX
	5,399,869.99	5,399,869.99

SPECIAL DISTRICT TAXES - N/A

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	
2016 Levy: (List Each Type of District Tax Separately - see Footnote)	XXXXXXXXXX	XXXXXXXXXX
Fire -	XXXXXXXXXX	XXXXXXXXXX
Sewer -	XXXXXXXXXX	XXXXXXXXXX
Water -	XXXXXXXXXX	XXXXXXXXXX
Garbage -	XXXXXXXXXX	XXXXXXXXXX
Open Space-	XXXXXXXXXX	XXXXXXXXXX
Downtown Improvements	XXXXXXXXXX	XXXXXXXXXX
Total 2016 Levy	XXXXXXXXXX	XXXXXXXXXX
Paid	80003-08	XXXXXXXXXX
Balance December 31, 2016	80003-09	XXXXXXXXXX

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

	Debit	Credit
Balance January 1, 2016	80004-01 XXXXXXXXXX	
State Library Aid Received in 2016	80004-02 XXXXXXXXXX	
Expended	80004-09	XXXXXXXXXX
Balance December 31, 2016	80004-10	

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

Balance January 1, 2016	80004-03 XXXXXXXXXX	
State Library Aid Received in 2016	80004-04 XXXXXXXXXX	
Expended	80004-11	XXXXXXXXXX
Balance December 31, 2016	80004-12	

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

Balance January 1, 2016	80004-05 XXXXXXXXXX	
State Library Aid Received in 2016	80004-06 XXXXXXXXXX	
Expended	80004-13	XXXXXXXXXX
Balance December 31, 2016	80004-14	

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2016	80004-07 XXXXXXXXXX	
State Library Aid Received in 2016	80004-08 XXXXXXXXXX	
Expended	80004-15	XXXXXXXXXX
Balance December 31, 2016	80004-16	

STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated	1,340,000.00	1,340,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government	80101- 80102-		
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	1,463,695.00	1,525,666.78	61,971.78
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	36,002.18	36,002.18	
Total Miscellaneous Revenue Anticipated	1,499,697.18	1,561,668.96	61,971.78
Receipts from Delinquent Taxes	325,000.00	416,711.96	91,711.96
80104-			
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes	80105-	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax	80106-	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation	10,413,975.79	11,453,386.48	1,039,410.69
80107-	13,578,672.97	14,771,767.40	1,193,094.43

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22)	XXXXXXXXXX	51,307,141.47
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax	36,014,066.59	XXXXXXXXXX
Regional School Tax	80119-00	XXXXXXXXXX
Regional High School Tax	80110-00	XXXXXXXXXX
County Taxes	5,395,724.51	XXXXXXXXXX
Due County for Added and Omitted Taxes	4,145.48	XXXXXXXXXX
Special District Taxes	80113-00	XXXXXXXXXX
Municipal Open Space Tax	79,818.41	XXXXXXXXXX
Reserve for Uncollected Taxes	80114-00	1,640,000.00
Deficit in Required Collection of Current Taxes (or)	80115-00	XXXXXXXXXX
Balance for Support of Municipal Budget (or)	11,453,386.48	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote)	80117-00	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote)	80118-00	XXXXXXXXXX
	52,947,141.47	52,947,141.47

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016

2016 Budget as Adopted	80012-01	13,542,670.79
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	36,002.18
Appropriated for 2016 (Budget Statement Item 9)	80012-03	13,578,672.97
Appropriated for 2016 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	13,578,672.97
Add: Overexpenditures (see footnote)	80012-06	3,393.02
Total Appropriations and Overexpenditures	80012-07	13,582,065.99
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	11,152,800.27
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,640,000.00
Reserved	80012-10	785,563.35
Total Expenditures	80012-11	13,578,363.62
Unexpended Balances Canceled (see footnote)	80012-12	3,702.37

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) - N/A

2016 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

RESULTS OF 2016 OPERATION

CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	XXXXXXXXXX	61,971.78
Delinquent Tax Collections	XXXXXXXXXX	91,711.96
	XXXXXXXXXX	
Required Collection of Current Taxes	XXXXXXXXXX	1,039,410.69
Unexpended Balances of 2016 Budget Appropriations	XXXXXXXXXX	3,702.37
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated:	XXXXXXXXXX	55,480.30
Proceeds of Sale of Foreclosed Property (Sheet 27)	XXXXXXXXXX	
Payments in Lieu of Taxes on Real Property	XXXXXXXXXX	
	XXXXXXXXXX	
Unexpended Balances of 2015 Appropriation Reserves	XXXXXXXXXX	121,891.13
Prior Years Interfunds Returned in 2016	XXXXXXXXXX	128,526.00
	XXXXXXXXXX	
	XXXXXXXXXX	
	XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2016	80013-07	XXXXXXXXXX
Balance December 31, 2016	80013-08	XXXXXXXXXX
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	XXXXXXXXXX
Delinquent Tax Collections	80013-10	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Required Collection of Current Taxes	80013-11	XXXXXXXXXX
Interfund Advances Originating in 2016	80013-12	XXXXXXXXXX
Increase in Reserve for Pending Tax Appeals	180,000.00	XXXXXXXXXX
Refund of Prior Year Revenue	16,343.97	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX
Surplus Balance - To Surplus (Sheet 21)	80013-14	XXXXXXXXXX
	1,502,694.23	1,502,694.23

**SURPLUS - CURRENT FUND
YEAR 2016**

	Debit	Credit
1. Balance January 1, 2016	80014-01 XXXXXXXXXX	2,109,147.00
2.	XXXXXXXXXX	
3. Excess Resulting from 2016 Operations	80014-02 XXXXXXXXXX	1,305,678.21
4. Amount Appropriated in the 2016 Budget - Cash	80014-03 1,340,000.00	XXXXXXXXXX
5. Amount Appropriated in 2016 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	XXXXXXXXXX
6.		XXXXXXXXXX
7. Balance December 31, 2016	80014-05 2,074,825.21	XXXXXXXXXX
	3,414,825.21	3,414,825.21

**ANALYSIS OF BALANCE DECEMBER 31, 2016
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06	5,268,721.13
Investments	80014-07	
Sub Total		5,268,721.13
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	3,413,010.51
Cash Surplus	80014-09	1,855,710.62
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 3,873.57	
Deferred Charges #	80014-12 215,241.02	
Cash Deficit #	80014-13	
Total Other Assets	80014-14 80014-15	219,114.59 2,074,825.21

* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2010 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 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 - 2016 LEVY**

1.	Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>51,897,930.18</u>
	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	\$	<u>39,614.36</u>
5a.	Subtotal 2016 Levy		\$	<u>51,937,544.54</u>
5b.	Reductions due to tax appeals**	82106-00	\$	<u>51,937,544.54</u>
5c.	Total 2016 Tax Levy	82107-00	\$	<u>56,652.39</u>
6.	Transferred to Tax Title Liens	82108-00	\$	_____
7.	Transferred to Foreclosed Property	82109-00	\$	<u>100,398.67</u>
8.	Remitted, Abated or Canceled	82110-00	\$	_____
9.	Discount Allowed	82121-00	\$	<u>246,811.00</u>
10.	Collected in Cash:	82122-00	\$	<u>50,998,330.47</u>
	In 2015			
	In 2016 *			
	State's Share of 2016 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>62,000.00</u>
	REAP Revenue	82124-00	\$	_____
	Total to Line 14	82111-00	\$	<u>51,307,141.47</u>
11.	Total Credits		\$	<u>51,464,192.53</u>
12.	Amount Outstanding December 31, 2016	83120-00	\$	<u>473,352.01</u>
13.	Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is			<u>98.78%</u>
		82112-00		82112-00

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here & complete sheet 22a.

14.	<u>Calculation of Current Taxes Realized in Cash:</u>			
	Total of Line 10		\$	<u>51,307,141.47</u>
	Less: Reserve for Tax Appeals Pending		\$	_____
	State Division of Tax Appeals		\$	<u>51,307,141.47</u>
	To Current Taxes Realized in Cash (Sheet 17)		\$	_____

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 69.9985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.9999%

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

* Include overpayments applied as part of 2016 collections.
** Tax Appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution by 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 2016

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 2016 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 Accelerated Tax Levy Sale (excluding premium) . _____
NET Cash Collected \$ _____
Line 5c (sheet 22) Total 2016 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, 2016	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	5,592.00	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	3,000.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	58,000.00	XXXXXXXX
4. Sr. Citizens & Veterans Deductions Allowed By Tax Collector	2,000.00	XXXXXXXX
5. Sr. Citizens & Veterans Deductions Allowed By Tax Collector 2015	261.57	
6.		
7. Sr. Citizens & Veteran Deductions Disallowed By Tax Collector	XXXXXXXX	1,000.00
8. Sr. Citizens & Veterans Deductions Disallowed By Tax Collector 2015 Taxes	XXXXXXXX	1,250.00
9. Received in Cash from State	XXXXXXXX	62,730.00
10.		
11.		
12. Balance December 31, 2016	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	3,873.57
Due To State of New Jersey		XXXXXXXX
	68,853.57	68,853.57

Calculation of Amount to be included on Sheet 22, Item 10-

2016 Senior Citizen and Veterans Deductions Allowed

Line 2	3,000.00
Line 3	58,000.00
Line 4	2,000.00
Sub-Total	63,000.00
Less: Line 7	1,000.00
To Item 10, Sheet 22	62,000.00

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

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	58,152.00
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Increase in Reserve - Transfer from 2016 Budget		
Increase in Reserve - Charged to Operations		180,000.00
Cash Paid to Appellants (Including 5% Interest from Date of Payment)	53,564.35	XXXXXXXXXX
Closed to results of Operations		XXXXXXXXXX
(Portion of Appeal won by Municipality, including Interest)		
Balance December 31, 2016		XXXXXXXXXX
Taxes Pending Appeals*	184,587.65	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX
	238,152.00	238,152.00

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2016.


Signature of Tax Collector

T-8216 2/22/17
License # Date

**COMPUTATION OF APPROPRIATION:
RESERVE FOR UNCOLLECTED TAXES AND
AMOUNT TO BE RAISED BY TAXATION
IN 2017 MUNICIPAL BUDGET**

	YEAR 2017	YEAR 2016
1. Total General Appropriations for 2017 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXXXX
2. Local District School Tax -	Actual 80016- Estimate** 80017-	XXXXXXXXXX
3. Regional School District Tax -	Actual 80025- Estimate** 80026-	XXXXXXXXXX
4. Regional High School Tax - School Budget	Actual 80018- Estimate** 80019-	XXXXXXXXXX
5. County Tax	Actual 80018- Estimate** 80019-	XXXXXXXXXX
6. Special District Taxes	Actual 80020- Estimate** 80021-	XXXXXXXXXX
7. Municipal Open Space Taxes	Actual 80022- Estimate** 80023-	XXXXXXXXXX
8. Total General Appropriations & Other Taxes		
9. Less: Total Anticipated Revenues from 2017 in Municipal Budget (Item 5)		
10. Cash Required from 2017 Taxes to Support Local Municipal Budget and Other Taxes		
11. Amount of Item 10 Divided by % [820024-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22)		
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 District Tax (Amount Shown on Line 4 Above)		
County Tax (Amount Shown on Line 5 Above)		
Special District Tax (Amount Shown on Line 7 Above)		
Municipal Open Space Tax (Amount Shown on Line 7 Above)		
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
Computation of "Tax in Local Municipal Budget" Item 1 - Total General Appropriations		
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		

* May not be stated in an amount less than
'actual' Tax of Year 2016

** Must be stated in the amount of the
proposed budget submitted by the Local
Board of Education to the Commissioner
of Education on January 15, 2017 (Chap.
136, P.L. 1978). Consideration must be
given to calendar year calculation.

Note:
The amount of
anticipated rev-
enues (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 _____ %
 [(2017 Estimated Total Levy - 2016 Total Levy) / 2016 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)

2017 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ _____
2. Taxes not included in the Budget (AFS 25, items 2 thru 7) \$ _____
- Total \$ _____
3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____
4. Cash Required \$ _____
5. Total Required at _____ % (items 4+6) \$ _____
6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

	Debit	Credit
1. Balance January 1, 2016	974,915.00	XXXXXXXXXX
A. Taxes	83102-00 432,396.00	XXXXXXXXXX
B. Tax Title Liens	83103-00 542,519.00	XXXXXXXXXX
2. Canceled:		XXXXXXXXXX
A. Taxes	83105-00	XXXXXXXXXX 7,682.56
B. Tax Title Liens	83106-00	XXXXXXXXXX
3. Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX
A. Taxes	83108-00	XXXXXXXXXX
B. Tax Title Liens	83109-00	XXXXXXXXXX
4. Added Taxes	83110-00 7,904.45	XXXXXXXXXX
5. Added Tax Title Liens	83111-00	XXXXXXXXXX
6. Adjustment between Taxes (Other than Current year) and Tax Title Liens:	XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00 (1)	XXXXXXXXXX 4,074.43
B. Tax Title Liens - Transfers from Taxes	83107-00 (1)	XXXXXXXXXX
7. Balance Before Cash Payments	XXXXXXXXXX	975,136.89
8. Totals	986,893.88	986,893.88
9. Balance Brought Down	975,136.89	XXXXXXXXXX
10. Collected:		416,711.96
A. Taxes	83116-00 416,711.96	XXXXXXXXXX
B. Tax Title Liens	83117-00	XXXXXXXXXX
11. Interest and Costs - 2016 Tax Sale	83118-00 9,037.61	XXXXXXXXXX
12. 2016 Taxes Transferred to Liens	83119-00 56,652.39	XXXXXXXXXX
13. 2016 Taxes	83123-00 473,352.01	XXXXXXXXXX
14. Balance December 31, 2016	XXXXXXXXXX	1,097,466.94
A. Taxes	83121-00 485,183.51	XXXXXXXXXX
B. Tax Title Liens	83122-00 612,283.43	XXXXXXXXXX
15. Totals	1,514,178.90	1,514,178.90
16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by item No. 9) is	42.73%	
17. Item No. 14 multiplied by percentage shown above is maximum amount that may be anticipated in 2017.	468,947.62	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, 2016	84101-00	XXXXXXXXXX
2. Foreclosed or Deeded in 2016	XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	XXXXXXXXXX
4. Taxes Receivable	84104-00	XXXXXXXXXX
5A.	84102-00	XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX
6. Adjustment to Assessed Valuation	84106-00	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX
8. Sales	XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX
10. Contract	84110-00	XXXXXXXXXX
11. Mortgage	84111-00	XXXXXXXXXX
12. Loss on Sales	84112-00	XXXXXXXXXX
13. Gain on Sales	84113-00	XXXXXXXXXX
14. Balance December 31, 2016	84114-00	XXXXXXXXXX
	1,210,750.00	1,210,750.00

CONTRACT SALES - N/A

	Debit	Credit
15. Balance January 1, 2016	84115-00	XXXXXXXXXX
16. 2016 Sales from Foreclosed Property	84116-00	XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX
18.	84118-00	XXXXXXXXXX
19. Balance December 31, 2016	84119-00	XXXXXXXXXX

MORTGAGE SALES - N/A

	Debit	Credit
20. Balance January 1, 2016	84120-00	XXXXXXXXXX
21. 2016 Sales from Foreclosed Property	84121-00	XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX
23.	84123-00	XXXXXXXXXX
24. Balance December 31, 2016	84124-00	XXXXXXXXXX

Analysis of Sale of Property:

* Total Cash Collected in 2016 \$ _____
 (84125-00)

Realized in 2016 Budget _____

To Results of Operation (Sheet 19) _____

**DEFERRED CHARGES
-MANDATORY CHARGES ONLY-**

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

	Amount		Amount Resulting from 2016	Balance as at Dec. 31, 2016
	Dec. 31, 2015 per Audit Report	Amount in 2016 Budget		
1. Emergency Authorization - Municipal *	\$ 55,000.00	\$ 54,152.00	\$	\$ 848.00
2. Emergency Authorizations - Schools	\$	\$	\$	\$
3. Overexpenditure of Appropriation	\$	\$	\$	\$
4. Reserve	\$ 3,000.00	\$	\$ 3,000.00	\$
5. Overexpenditure of Appropriation	\$ 67,644.00	\$ 67,644.00	\$ 3,393.02	\$ 3,393.02
6. _____	\$	\$	\$	\$
7. _____	\$	\$	\$	\$
8. _____	\$	\$	\$	\$
9. _____	\$	\$	\$	\$
10. _____	\$	\$	\$	\$

* 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 2017
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

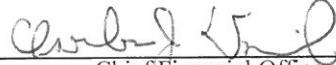
N.J.S. 40A:4-53 SPECIAL EMERGENCY -

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

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2015	REDUCED IN 2016		Balance Dec. 31, 2016
					By 2016 Budget	Canceled by Resolution	
	Revaluation	260,000.00	52,000.00	260,000.00	52,000.00		208,000.00
Totals				260,000.00	52,000.00		208,000.00
				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, 2016" must be entered here and then raised in the 2017 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 1/5 of Amount Authorized*	Balance Dec. 31, 2015	REDUCED IN 2015		Balance Dec. 31, 2016
					By 2016 Budget	Canceled by Resolution	
Totals							

N/A
Sheet 30

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. 40A:4-55.13 et seq. and are recorded on this page.

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2016" must be entered here and then raised in the 2017 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2017 DEBT SERVICE FOR BONDS**

TYPE I SCHOOL TERM BONDS

Source	Debit	Credit	2017 Debt Service
Outstanding, January 1, 2016	80034-01 XXXXXXXXXX		
Paid	80034-02	XXXXXXXXXX	
Outstanding, December 31, 2016	80034-03	XXXXXXXXXX	
2017 Bond Maturities - General Capital Bonds	80034-04		\$
2017 Interest on Bonds *	80034-05		\$
TYPE I SCHOOL SERIAL BOND			
Outstanding, January 1, 2016	80034-06 XXXXXXXXXX		
Issued	80034-07 XXXXXXXXXX		
Paid	80034-08	XXXXXXXXXX	
Outstanding, December 31, 2016	80034-09	XXXXXXXXXX	
2017 Interest on Bonds*	80034-10		\$
2017 Bond Maturities - Serial Bonds		80034-11	\$
Total "Interest on Bonds - Type I School Debt Service" (*Items)		80034-12	\$

LIST OF BONDS ISSUED DURING 2016

Purpose	2017 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

2017 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

Outstanding 2017 Interest
Dec. 31, 2016 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, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Various Improvements	3/11/2016	03/11/16	1,737,000.00	03/10/17	2.00%		34,643.50	03/10/17
2.	Various Improvements	3/11/2016	03/11/16	1,393,850.00	03/10/17	2.00%		27,799.56	03/10/17
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total		84,880.00		3,130,850.00				62,443.06	

Sheet 33

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

Memo: Type 1 School 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 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 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.

80051-01

80051-02

(Do not crowd - add additional sheets)

DEBT SERVICE FOR ASSESSMENT NOTES

	Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
	Total								

N/A
Sheet 34

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

Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2017 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".

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2016	2017 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
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, 2016		2016 Authorizations		Expended	Cancellation of Encumbrances Payable	Improvement Authorizations Cancelled	Balance - December 31, 2016	
	Funded	Unfunded	Other Sources	Authorization Transferred				Funded	Unfunded
							25,286.00		
19-05/3-06 Imp. Of Foredale Rd. and Eric Dr	25,286.00							12,345.00	250,000.00
06-06 Rehab of Lake Reckabear Dam	12,345.00	250,000.00							
04-07/11-09 Improvement of Kiel Ave	48,884.00	265,654.00					314,538.00		
09-08 Various Improvements	48,801.00					2,171.35	50,972.35		
10-09 Various Improvements	50,944.19	50.00					50,994.19		
06-10 Improvement of Brookvalley Road	121,586.00	68,750.00		(128,896.00)			61,440.00		
09-10/15-11 Construction of New Fire House	39,884.92						39,884.92		
12-10 Various Improvements	2,112.00						2,112.00		
02-11 Improvements of Cutlass Rd and Woodland Ct		186,873.52					186,873.52		
11-11 Various Improvements	1,602.57						1,602.57		
13-11 Various Road Improvements		35,938.11					35,938.11		
16-11 Various Road Improvements	484,461.00			(486,704.00)		2,243.00			
15-12 Reconditioning of Fire Truck	74,667.74							74,667.74	
17-12 Various Improvments	560,644.00				163,871.63	59,105.47		455,877.84	
02-14 Various Improvements		498,386.00			174,009.57	179,563.23			503,939.66
01-13 Various Improvements		267,712.00			490,236.22	370,005.72			147,481.50
10-15 Lecole Boiler	13,500.00				14,425.00	1,500.00		575.00	
05-16 Various Improvements			352,000.00	306,600.00	92,106.62			559,183.38	7,310.00

Sheet 35

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

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

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2016		2016 Authorizations		Expended	Cancellation of Encumbrances Payable	Improvement Authorizations Cancelled	Balance - December 31, 2016		
	Funded	Other Sources	Other Sources	Authorization Transferred				Funded	Unfunded	
06-16 Improvement of Fayson Lakes Road			111,000.00	119,000.00				230,000.00		
07-16 Improvements of Kakeout Road			160,000.00	190,000.00				350,000.00		
TOTAL	70000-	1,484,718.42	1,573,363.63	623,000.00	0.00	934,649.04	614,588.77	769,641.66	1,682,648.96	908,731.16

Sheet 35a

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

271,000.00	NJ DOT Grant	549,955.63	Deferred Charges to Future Taxation
352,000.00	Open Space	219,686.03	Reserve for Payment of Debt Service
<u>623,000.00</u>		<u>769,641.66</u>	

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2016

	Debit	Credit
Balance January 1, 2016	80029-01 XXXXXXXXXX	1,291.00
Premium on Sale of Bonds and Notes	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Grant Funds Received on Fully Funded Ordinance	XXXXXXXXXX	
Transfer to Reserve to Pay Debt Service		
Appropriated to Finance Improvement Authorizations	80029-02 XXXXXXXXXX	XXXXXXXXXX
Appropriated to 2016 Budget Revenue	80029-03 XXXXXXXXXX	XXXXXXXXXX
Balance December 31, 2016	80029-04 1,291.00	XXXXXXXXXX 1,291.00

BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE

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, 2016

2. Amount of Cash in Special Trust Fund as of December 31, 2016 (Note A)

3. Amount of Bonds Issued Under Item 1 Maturing in 2017

4. Amount of Interest on Bonds with a Covenant - 2017 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 2016 appropriation column.

MUNICIPALITIES ONLY IMPORTANT!

*This Sheet Must Be Completely Filled in or the Statement Will be Considered Incomplete
(N.J.S.A. 52:27BB-55 as Amended by Chap. 211 P.L. 1981)*

- A.
1. Total Tax Levy for the Year 2016 was \$ 51,937,544.54
 2. Amount of Item 1 Collected in 2016 (*) \$ 51,307,141.47
 3. Seventy (70) percent of Item 1 \$ 36,356,281.18
- (*) Including prepayments and overpayments applied.

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2016?
Answer YES or NO Yes
 2. Have payments been made for all bonded obligations or notes due on or before
December 31, 2016?
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 2017 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 2015 N/A
 2. 4% of 2015 Tax Levy for all purposes:
Levy-- \$ = \$
 3. Cash deficit 2016 \$
 4. 4% of 2016 Tax Levy for all purposes:
Levy-- \$ = \$

	<u>Unpaid</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
1. State Taxes	\$	\$	\$	\$
2. County Taxes	\$	\$ 100,326.43	\$	\$ 100,326.43
3. Amounts due Special Districts	\$	\$	\$	\$
4. Amounts due Districts for Local School Tax	\$	\$ 185.55	\$	\$ 185.55

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

NOTE:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2016, please observe instructions on Sheet 2.

**ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGDED TO LIABILITIES AND SURPLUS"**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2015	RECEIPTS					Disbursements	Balance Dec. 31, 2016
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

N/A
Sheet 43

RESULTS OF 2016 OPERATIONS - WATER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	128,398.02
Unexpended Balances of Appropriations	XXXXXXXXXX	7,957.59
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2015 Appropriation Reserves *	XXXXXXXXXX	19,121.97
Cancellation of Accounts Payable		
Deficit in Anticipated revenue		XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus	155,477.58	XXXXXXXXXX
	155,477.58	155,477.58

* See restriction in amount on Sheet 59, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	94,780.28
Excess Resulting from 2016 Operations	XXXXXXXXXX	155,477.58
Amount Appropriated in the 2016 Budget - Cash	42,000.00	XXXXXXXXXX
Amount Appropriated in 2016 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2016	208,257.86	XXXXXXXXXX
	250,257.86	250,257.86

**ANALYSIS OF BALANCE DECEMBER 31, 2016
(FROM WATER UTILITY - TRIAL BALANCE)**

Cash	371,622.25	
Investments		
Interfund Accounts Receivable	32,288.49	
Sub Total	403,910.74	
Deduct Cash Liabilities Marked with "C" on Trial Balance	195,652.88	
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	208,257.86	
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		208,257.86

MAY NOT BE ANTICIPATED AS NON_CASH SURPLUS IN 2017 BUDGET

* In the case of a "Deficit in Operating Surplus Cash",
"other Assets would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2015 \$ 37,339.00

Increased by:

Water Rents Levied \$ 641,152.15

Decreased by:

Collections \$ 641,399.05

Overpayments Applied \$ 1,998.97

Transfer to Water Liens \$ _____

Other \$ _____

\$ 643,398.02

Balance December 31, 2016 \$ 35,093.13

SCHEDULE OF WATER LIENS

Balance December 31, 2015 \$ _____

Increased by:

Transfers from Accounts Receivable \$ _____

Penalties and Costs \$ _____

Other \$ _____

Decreased by: \$ _____

Collections \$ _____

Other \$ _____

Balance December 31, 2016 \$ _____

**DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
WATER UTILITY FUND**

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

Caused By	Amount	Amount in	Amount	Balance
	Dec. 31, 2015 per Audit Report	2016 Budget	Resulting from 2016	as at Dec. 31, 2016
1.	\$ _____	\$ _____	\$ _____	\$ _____
2.	\$ _____	\$ _____	\$ _____	\$ _____
3.	\$ _____	\$ _____	\$ _____	\$ _____
4.	\$ _____	\$ _____	\$ _____	\$ _____
5.	\$ _____	\$ _____	\$ _____	\$ _____
6.	\$ _____	\$ _____	\$ _____	\$ _____
7.	\$ _____	\$ _____	\$ _____	\$ _____
8.	\$ _____	\$ _____	\$ _____	\$ _____
9.	\$ _____	\$ _____	\$ _____	\$ _____
10.	\$ _____	\$ _____	\$ _____	\$ _____

* 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 2017
1.	_____	_____	\$ _____	_____
2.	_____	_____	\$ _____	_____
3.	_____	_____	\$ _____	_____
4.	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2017 DEBT SERVICE FOR BONDS**

WATER UTILITY ASSESSMENT BONDS

	Debit	Credit	2017 Debt Service
Outstanding, January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2016		XXXXXXXXXX	
2017 Bond Maturities - Assessment Bonds			
2017 Interest on Bonds *			

WATER UTILITY CAPITAL BONDS"

Outstanding, January 1, 2016	XXXXXXXXXX	458,000.00	
Issued	XXXXXXXXXX		
Paid	15,000.00	XXXXXXXXXX	
Outstanding, December 31, 2016	443,000.00	XXXXXXXXXX	
	458,000.00	458,000.00	
2017 Bond Maturities - Capital Bonds			
2017 Interest on Bonds *		\$ 9,902.50	\$ 20,000.00

INTEREST ON BONDS - _____ UTILITY BUDGET

2017 Interest on Bonds (*Items)		\$ 9,902.50	
Less: Interest Accrued to 12/31/2016 (Trial Balance)		\$ 4,178.66	
Subtotal		\$ 5,723.84	
Add: Interest to be Accrued as of 12/31/2017		\$ 4,073.93	
Required Appropriation 2017			\$ 9,797.77

LIST OF BONDS ISSUED DURING 2016 - NONE

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF LEASES ISSUED AND OUTSTANDING
AND 2017 DEBT SERVICE FOR LEASES**

LEASES PAYABLE

	Debit	Credit	2017 Debt Service
Outstanding, January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2016		XXXXXXXXXX	
2017 Lease Maturities			
2017 Interest on Leases *			

WATER UTILITY LEASES PAYABLE

Outstanding, January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Defeased			
Outstanding, December 31, 2016	-	XXXXXXXXXX	
	\$ -	\$ -	
2017 Lease Maturities			
2017 Interest on Leases *			

INTEREST ON LEASES - WATER UTILITY BUDGET

2017 Interest on Leases (*Items)		\$	
Less: Interest Accrued to 12/31/2016 (Trial Balance)			
Subtotal		\$	
Add: Interest to be Accrued as of 12/31/2017			
Required Appropriation 2017			\$

LIST OF LEASES ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

N/A
Sheet 50

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

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.

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

All notes with an original date of issue of 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - WATER UTILITY BUDGET	
	\$
Less: Interest Accrued to 12/31/2016 (Trial Balance)	
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2017	
Required Appropriation - 2017	\$

(Do not crowd - add additional sheets)

DEBT SERVICE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

N/A
Sheet 51

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

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

Utility Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2017 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2016	2017 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	0.00		0.00

Sheet 51a

(Do not crowd - add additional sheets)

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	84,868.00
Received from 2016 Budget Appropriation *	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2016	84,868.00	XXXXXXXXXX
	84,868.00	84,868.00

WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	
Received from 2016 Budget Appropriation *	XXXXXXXXXX	
Received from 2016 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2016		XXXXXXXXXX

* The full amount of the 2016 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

POST CLOSING

TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2016

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must be Marked with "C"

Title of Account	Debit	Credit
Sewer Utility Operating Fund:		
Cash and Cash Equivalents:		
Treasurer	74,602.29	
Due From Current Fund	156,975.00	
Receivables With Full Reserves:		
Consumer Account Receivable	8,949.65	
Appropriation Reserves:		
Encumbered		6,000.00
Unencumbered		55,209.39
Due to General Capital Fund		61,209.39
Overpayments		45,000.00
Accounts Payable		1,365.05
Due to Water Utility Operating		1,692.00
Reserve for Receivables		7,858.95
Fund Balance		117,125.39 "C"
		8,949.65
		114,451.90
	240,526.94	240,526.94

**ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGDED TO LIABILITIES AND SURPLUS**

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2015	RECEIPTS				Transfers (From)/To	Disbursements	Balance Dec. 31, 2016
		Assessments and Liens	Operating Budget	Miscellaneous	Assessment Interest			
Assessment Loan Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	-	-		-	-		-	-

SCHEDULE OF SEWER UTILITY BUDGET - 2016

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated			
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government			
Sewer Service Charge	483,000.00	420,852.70	(62,147.30)
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal	483,000.00	420,852.70	(62,147.30)
Deficit (General Budget) **		420,852.70	(62,147.30)

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

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	483,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	483,000.00
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	483,000.00
Deduct Expenditures:	
Paid or Charged	427,790.61
Reserved	55,209.39
Surplus (General Budget) **	
Total Expenditures	483,000.00
Unexpended Balances Canceled (see footnote)	-

FOOTNOTES - RE: OVEREXPENDITURES:
 Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.
RE: UNEXPENDED BALANCES CANCELED:
 Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

RESULTS OF 2016 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	XXXXXXXXXX <i>62,147.30</i> <i>(95,216.19)</i>
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	<i>161,715.20</i>
Unexpended Balances of 2015 Appropriation Reserves *	XXXXXXXXXX	3,430.00
Deficit in Anticipated revenue		XXXXXXXXXX
		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	
Excess in Operations - to Operating Surplus	103,047.90	XXXXXXXXXX
	103,047.90	103,047.90

* See restriction in amount on Sheet 59, SECTION 2

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	11,404.00
Excess Resulting from 2016 Operations	XXXXXXXXXX	103,047.90
Amount Appropriated in the 2016 Budget - Cash		XXXXXXXXXX
Amount Appropriated in 2016 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXXXXX
Current Fund Budget		XXXXXXXXXX
Balance December 31, 2016	114,451.90	XXXXXXXXXX
	114,451.90	114,451.90

**ANALYSIS OF BALANCE DECEMBER 31, 2016
(FROM SEWER UTILITY - TRIAL BALANCE)**

Cash	80014-06	74,602.29
Investments	80014-07	
Interfund Accounts Receivable		156,975.00
Sub Total		231,577.29
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	117,125.39
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	114,451.90
Other Assets Pledged to Surplus: *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		114,451.90

MAY NOT BE ANTICIPATED AS NON_CASH SURPLUS IN 2017 BUDGET

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

"Other Assets" would be also pledged to cash liabilities.

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2015 \$ 64,722.00

Increased by:
 Sewer Rents Levied \$ 365,080.35

Decreased by:

Collections	\$	<u>419,858.32</u>
Overpayments Applied	\$	<u>994.38</u>
Transfer to Sewer Liens	\$	<u> </u>
Other	\$	<u> </u>
		<u>\$ 420,852.70</u>

Balance December 31, 2016 \$ 8,949.65

SCHEDULE OF SEWER LIENS

Balance December 31, 2015 \$

Increased by:

Transfers from Accounts Receivable	\$	<u> </u>
Penalties and Costs	\$	<u> </u>
Other	\$	<u> </u>
		<u>\$ </u>

Decreased by:

Collections	\$	<u> </u>
Other	\$	<u> </u>
		<u>\$ </u>

Balance December 31, 2016 \$

**DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
SEWER UTILITY FUND**

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

Caused By	Amount		Amount Resulting from 2016 Budget	Balance as at Dec. 31, 2016
	Dec. 31, 2015 per Audit Report	2016		
1. _____	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

* 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 2017
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2017 DEBT SERVICE FOR BONDS**

LEASES PAYABLE

Source	Debit	Credit	2017 Debt Service
Outstanding, January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2016		XXXXXXXXXX	
2017 Lease Maturities			
2017 Interest on Leases *			

SEWER UTILITY LEASES PAYABLE

Outstanding, January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Defeased			
Outstanding, December 31, 2016	-	XXXXXXXXXX	
2017 Lease Maturities			
2017 Interest on Leases *			

INTEREST ON LEASES - SEWER UTILITY BUDGET

2017 Interest on Leases (*Items)	\$	
Less: Interest Accrued to 12/31/2016 (Trial Balance)		
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2017		
Required Appropriation 2017		\$

LIST OF LEASES ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2017 DEBT SERVICE FOR BONDS**

LOANS

Source	Debit	Credit	2017 Debt Service
Outstanding, January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2016		XXXXXXXXXX	
2017 Loan Maturities			
2017 Interest on Loans *			
SEWER UTILITY LOANS PAYABLE - NJ ENVIRONMENTAL INFRASTRUCTURE			
Outstanding, January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding, December 31, 2016		XXXXXXXXXX	
2017 Loan Maturities			
2017 Interest on Loans *			

INTEREST ON LOANS - SEWER UTILITY BUDGET

2017 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2016 (Trial Balance)		
Subtotal	\$	
Add: Interest Accrued to 12/31/2017 (Trial Balance)		
Required Appropriation 2017		\$

LIST OF LOANS ISSUED DURING 2016 - NONE

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.			-			-	-	

Sheet 64
N/A

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

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.

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

All notes with an original date of issue of 2014 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted.

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

INTEREST ON NOTES - SEWER UTILITY BUDGET	
2017 Interest on Notes	
Less: Interest Accrued to 12/31/2016 (Trial Balance)	
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2017	
Required Appropriation - 2017	\$

(Do not crowd - add additional sheets)

DEBT SERVICE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

N/A
Sheet 65

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

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

Utility Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2017 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2016	2017 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
Total	0.00	80051-01	80051-02 0.00

Sheet 65a

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2016		Paid or Charged	Authorizations Canceled	Balance - December 31, 2016	
	Funded	Unfunded			Funded	Unfunded
Total	70000-					

Sheet 66 - N/A

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

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND - N/A

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	
Received from 2016 Budget Appropriation *	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2016	-	XXXXXXXXXX

SEWER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	
Received from 2016 Budget Appropriation *	XXXXXXXXXX	
Received from 2016 Emergency Appropriation *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2016		XXXXXXXXXX

* The full amount of the 2016 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2016

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

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

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

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1, 1a & 1b.	Certification and Affidavit
1c.	Municipal Budget Local Examination Certification
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3, 3a & 3b.	Trial Balance - Current Fund
4.	Trial Balance - Public Assistance Fund
5.	Trial Balance - Federal and State Funds
6 & 6b.	Trial Balance - Trust Funds / Schedule of Trust Fund Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C. 256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance - Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2015 Operation - Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2015
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24	Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Reevaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30.	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31 & 31a.	Summary Statement of Debt Service Requirements - Municipal (or County)
32.	Summary Statement of Debt Service Requirements - School - Type 1 and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34 & 34a.	Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2015
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)

UTILITIES ONLY

40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2015 Utility Operations
46 & 60.	Results of Operation, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
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49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a.	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2015; Utility Capital Surplus