

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

POPULATION LAST CENSUS 41,255  
NET VALUATION TAXABLE 2016 5,119,435,600.00  
MUNICODE 1505

**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.

TOWNSHIP of BERKELEY, County of OCEAN

**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 \_\_\_\_\_  
Title Chief Financial Officer

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

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

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

Further, I do hereby certify that I, Frederick C. Ebenau, am the Chief Financial Officer, License # O-0244, of the Township of Berkeley, County of Ocean 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 assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2016.

Signature \_\_\_\_\_  
Title Chief Financial Officer  
Address PO Box B, Bayville, NJ 08721  
Phone Number 732-244-7400  
Fax Number 732-736-1747  
Email treas@twp.berkeley.nj.us

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 \_\_\_\_\_ of \_\_\_\_\_ 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 \_\_\_\_\_ 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:**

(Registered Municipal Accountant)

\_\_\_\_\_  
(Firm Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Phone Number)

\_\_\_\_\_  
(Email)

\_\_\_\_\_  
(Fax Number)

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 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 a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2017.

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

Municipality: Township of Berkeley  
Chief Financial Officer: Frederick C. Ebenau  
Signature: \_\_\_\_\_  
Certificate #: O-0244  
Date: \_\_\_\_\_

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: \_\_\_\_\_  
Chief Financial Officer: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Certificate #: \_\_\_\_\_  
Date: \_\_\_\_\_

21-600084

Fed I.D. #

Township of Berkeley

Municipality

Ocean

County

### Report of Federal and State Financial Assistance

#### Expenditures of Awards

Fiscal Year Ending: 12/31/2016

|       | (1)  | (2)                           | (3)                                   |
|-------|--|-------------------------------|---------------------------------------|
|       | Federal Programs<br>Expended<br>(administered by<br>the State) | State<br>Programs<br>Expended | Other Federal<br>Programs<br>Expended |
| TOTAL | \$ <u>33,000.00</u>  | \$ <u>457,357.57</u>          | \$ <u>41,443.85</u>                   |

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

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

\_\_\_\_\_  
Date

# IMPORTANT!

## READ INSTRUCTIONS

### INSTRUCTION

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

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

### CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ Township of \_\_\_\_\_ Berkeley \_\_\_\_\_, County of \_\_\_\_\_ Ocean \_\_\_\_\_ 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 \_\_\_\_\_

Title \_\_\_\_\_ Chief Financial Officer \_\_\_\_\_

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

#### NOTE:

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

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### MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2016

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2017 and filed with the County Board of Taxation on January 10, 2017 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ \_\_\_\_\_ 5,107,714,648.00 \_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
Township of Berkeley  
MUNICIPALITY

\_\_\_\_\_  
Ocean  
COUNTY

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

# POST CLOSING TRIAL BALANCE - CURRENT FUND

AS AT DECEMBER 31, 2016

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

| Title of Account   | Debit               | Credit    |
|--|---------------------|-----------|
| <b><u>ASSETS</u></b>   |                     |           |
| Cash and Cash Equivalents  | 6,824,114.70        |           |
| Change Fund  | 3,600.00            |           |
| Federal Emergency Management Receivable                          | 1,365,233.47        |           |
|  | <b>8,192,948.17</b> |           |
| <b>Receivables with Full Reserves:</b>                           |                     |           |
| Tax Receivables  | 1,880,923.99        |           |
| Tax Title Liens  | 1,024,143.79        |           |
| Added Cost and Interest  | -                   |           |
| Debris Lien Receivable   | 13,557.90           |           |
| Foreclosed Property  | 6,590,979.58        |           |
| Trailer Fees Receivable  | 1,150.00            |           |
| Debris Receivable  | 15,766.59           |           |
| Revenue Accounts Receivable                                      | 12,101.02           |           |
| Due from Municipal Utility Authority                             | 3,354.54            |           |
| Due to Grant Fund  |                     | 42,021.64 |
| Due from Trust Fund  | 33,372.60           |           |
| Due from Payroll   | 302,210.20          |           |
| <b>Total Receivables with Full Reserves</b>                      | <b>9,835,538.57</b> |           |
| <b>Deferred Charges:</b>   |                     |           |
| Deferred Charges: Special Emergency Authorizations               |                     |           |
| Special Emergency Authorizations - Uncompensated Absences (2012) | 51,339.12           |           |
| Special Emergency Authorizations - Uncompensated Absences (2013) | 178,779.42          |           |
| Special Emergency Authorizations - Uncompensated Absences (2014) | 145,216.08          |           |
| Special Emergency Authorizations - Uncompensated Absences (2015) | 314,245.14          |           |
| Special Emergency Authorizations - Superstorm Sandy              | 1,200,000.00        |           |
|  | <b>1,889,579.76</b> |           |

(Do not crowd - add additional sheets)

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

**POST CLOSING**  
**TRIAL BALANCE - CURRENT FUND (CONT'D)**  
AS AT DECEMBER 31, 2016

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

| Title of Account                                   | Debit                | Credit               |
|--|----------------------|----------------------|
| <b><u>LIABILITIES AND RESERVES</u></b>             |                      |                      |
| Appropriation Reserves                             |                      | 1,648,009.48         |
| Reserve for Encumbrances                           |                      | 572,852.54           |
| Accounts Payable                                   |                      | 3,384.16             |
| NJ Sales Tax Payable                               |                      | 1,477.50             |
| Due to State of New Jersey - Chapter 20, P.L. 1971 |                      | 28,772.37            |
| Tax Overpayments                                   |                      | 283,120.92           |
| Prepaid Taxes                                      |                      | 1,358,112.88         |
| County Taxes Payable - Added and Omitted Taxes     |                      | 79,318.57            |
| Reserve In Lieu                                    |                      | 42,590.00            |
| Reserve for Contractual Severances                 |                      | 248,720.55           |
| Reserve for Found Money                            |                      | 1,816.28             |
| Reserve for Superstorm Sandy                       |                      | 526,753.20           |
| <b>Sub-Total Liabilities ("C")</b>                 |                      | <b>4,794,928.45</b>  |
|  |                      |                      |
| Special Emergency Note Payable                     |                      | 1,200,000.00         |
| Reserve for Receivables                            |                      | 9,835,538.57         |
| Fund Balance                                       |                      | 4,087,599.48         |
| <b>Total</b>                                       | <b>19,918,066.50</b> | <b>19,918,066.50</b> |
|  |                      |                      |
|  |                      |                      |
|  |                      |                      |
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|  |                      |                      |
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|  |                      |                      |
|  |                      |                      |
|  |                      |                      |
|  |                      |                      |
|  |                      |                      |

"C"

(Do not crowd - add additional sheets)







# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS AT DECEMBER 31, 2016

| Title of Account                                      | Debit               | Credit              |
|---|---------------------|---------------------|
| <b><u>ANIMAL CONTROL TRUST FUND:</u></b>              |                     |                     |
| Cash  | 15.01               |                     |
| Due to State  |                     |                     |
| Reserve for Animal Control Expenditures               |                     | 15.01               |
| <b>Total Animal Control Trust Fund</b>                | <b>15.01</b>        | <b>15.01</b>        |
| <b><u>TRUST - OTHER FUNDS:</u></b>                    |                     |                     |
| Cash and Cash Equivalents                             | 6,960,926.69        |                     |
| Due from Current Fund (Construction)                  | 4,844.94            |                     |
| Due from Current Fund (Special Trust Fund)            | 5,969.34            |                     |
| Due from Local School District                        | 15,145.00           |                     |
| Due from Regional School District                     | 18,352.50           |                     |
| Due to Current Fund (Outside Employment)              |                     | 43,432.10           |
| Due to Current Fund (Bookkeeper)                      |                     | 665.75              |
| Due to Current Fund (Planning Board/Bd of Adjustment) |                     | 89.03               |
| Due to Payroll Trust Fund                             |                     | 385,795.30          |
| Due to State  |                     | 14,808.00           |
| Various Reserves                                      |                     | 6,560,448.29        |
| <b>Total Trust Other Fund</b>                         | <b>7,005,238.47</b> | <b>7,005,238.47</b> |
| <b><u>OPEN SPACE TRUST FUND:</u></b>                  |                     |                     |
| Cash  | 786,529.59          |                     |
| Interfund - Current Fund                              |                     |                     |
| Reserve for Open Space                                |                     | 786,529.59          |
| <b>Total Open Space Trust Fund</b>                    | <b>786,529.59</b>   | <b>786,529.59</b>   |
|   |                     |                     |
|   |                     |                     |
|   |                     |                     |
|   |                     |                     |
|   |                     |                     |
|   |                     |                     |
|   |                     |                     |
|   |                     |                     |

(Do not crowd - add additional sheets)

# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

|   |     |    |           |
|---|-----|----|-----------|
| Municipal Public Defender Expended Prior Year 2015: .....             | (1) | \$ | 18,218.41 |
|   |     | x  | 25%       |
|   | (2) | \$ | 4,554.60  |
|   |     |    |           |
| Municipal Public Defender Trust Cash Balance December 31, 2016: ..... | (3) | \$ | 1,017.02  |

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

Amount in excess of the amount expended: 3 - (1 +2) = ..... \$ (21,755.99)

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

Chief Financial Officer: Frederick C. Ebenau

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

Certificate #: O-0244

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

### Schedule of Trust Fund Reserves

| Purpose   | Amount<br>Dec. 31, 2015<br>per Audit<br>Report | Receipts        | Disbursements   | Balance<br>as at<br>Dec. 31, 2016 |
|---|--|-----------------|-----------------|-----------------------------------|
| 1. <u>Law Enforcement</u>                           | \$ 47,202.72                                   | \$ 16,309.71    | \$ 8,536.23     | \$ 54,976.20                      |
| 2. <u>Allied Risk Management (PMA)</u>              | 22,566.14                                      | 325,000.00      | 316,780.96      | 30,785.18                         |
| 3. <u>Sanitary Landfill</u>                         | 12,953.60                                      | 6.50            | -               | 12,960.10                         |
| 4. <u>Unemployment Compensation</u>                 | 12,407.19                                      | 27,094.80       | 36,795.66       | 2,706.33                          |
| 5. <u>Construction Code</u>                         | 33,534.72                                      | 1,193,769.80    | 1,193,769.80    | 33,534.72                         |
| 6. <u>Tree Inspection Fees</u>                      | 5,667.03                                       | 280.00          | -               | 5,947.03                          |
| 7. <u>Tax Map Maintenance</u>                       | 2,107.80                                       | 1,500.00        | 539.50          | 3,068.30                          |
| 8. <u>Developer Application Review</u>              | 70,642.54                                      | -               | 12,592.05       | 58,050.49                         |
| 9. <u>Recreation Fees Trust</u>                     | 26,037.30                                      | 232,421.50      | 238,979.81      | 19,478.99                         |
| 10. <u>Founders Day (Special Events Activities)</u> | 21,579.27                                      | 46,032.61       | 42,352.58       | 25,259.30                         |
| 11. <u>Drainage Improvements</u>                    | 152,831.62                                     | -               | 34,000.00       | 118,831.62                        |
| 12. <u>Affordable Housing</u>                       | 400,123.92                                     | 279,227.95      | 164,662.23      | 514,689.64                        |
| 13. <u>Uniform Fire Safety Act - Penalty Monies</u> | 13,377.65                                      | 68.45           | 5,751.51        | 7,694.59                          |
| 14. <u>Fire Prevention Donations</u>                | 1,774.07                                       | -               | -               | 1,774.07                          |
| 15. <u>Street Opening</u>                           | 72,424.25                                      | 2,000.00        | 32,527.50       | 41,896.75                         |
| 16. <u>DARE</u>                                     | 17,627.83                                      | 3,026.00        | 6,732.70        | 13,921.13                         |
| 17. <u>Fire Donations</u>                           | 4,050.00                                       | -               | -               | 4,050.00                          |
| 18. <u>Tree Planting Donations</u>                  | 1,017.02                                       | -               | -               | 1,017.02                          |
| 19. <u>Developers Road Impact</u>                   | 148,466.00                                     | 17,314.50       | 48,096.00       | 117,684.50                        |
| 20. <u>Public Defender</u>                          | 10,166.76                                      | 17,372.50       | 24,694.96       | 2,844.30                          |
| 21. <u>Tax Sale Premiums</u>                        | 3,059,250.00                                   | 1,146,100.00    | 1,769,800.00    | 2,435,550.00                      |
| 22. <u>POAA</u>                                     | 525.86   | 120.00          | 524.97          | 120.89                            |
| 23. <u>Disposal of Forfeited Property</u>           | 4,082.39                                       | -               | -               | 4,082.39                          |
| 24. <u>Third Party Liens</u>                        | 313,606.00                                     | 1,767,705.10    | 1,770,578.01    | 310,733.09                        |
| 25. <u>Developers Escrow</u>                        | 2,010,979.51                                   | 351,235.94      | 387,000.67      | 1,975,214.78                      |
| 26. <u>Outside Employment - Off Duty Police</u>     | 9,041.47                                       | 424,668.38      | 404,438.50      | 29,271.35                         |
| 27. <u>Inspection Fees - Grading</u>                | 5,002.59                                       | 45,625.00       | 42,561.20       | 8,066.39                          |
| 28. <u>Snow Removal</u>                             | 1,501.69                                       | 125,000.00      | -               | 126,501.69                        |
| 29. <u>Planning/Zoning Board Escrow</u>             | 164,145.35                                     | 317,315.27      | 257,271.81      | 224,188.81                        |
| 30. <u>Reserve for ABC</u>                          | 63.00  | 60.00           | 60.00           | 63.00                             |
| 31. <u>Reserve for Berkeley Estates</u>             | 315,449.69                                     | 63.09           | -               | 315,512.78                        |
| 32. <u>Municipal Alliance Donations</u>             | 6,218.14                                       | -               | -               | 6,218.14                          |
| 33. <u>Foreclosure</u>                              | 11,112.88                                      | -               | -               | 11,112.88                         |
| 34. <u>Inspection Holly Park</u>                    | 3,141.84                                       | -               | -               | 3,141.84                          |
| 35. <u>Recreation - Open Space</u>                  | 39,500.00                                      | -               | -               | 39,500.00                         |
| Totals:   | \$ 7,020,177.84                                | \$ 6,339,317.10 | \$ 6,799,046.65 | \$ 6,560,448.29                   |

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

| Title of Liability to which Cash<br>and Investments are Pledged | Audit<br>Balance<br>Dec. 31, 2015 |    | RECEIPTS                 |    |                   |    |       |    |       |    |       |    | Disbursements |    | Balance<br>Dec. 31, 2016 |    |
|---|-----------------------------------|----|--------------------------|----|-------------------|----|-------|----|-------|----|-------|----|---------------|----|--------------------------|----|
|   |                                   |    | Assessments<br>and Liens |    | Current<br>Budget |    |       |    |       |    |       |    |               |    |                          |    |
| Assessment Serial Bond Issues:                                  | XXXXX                             | XX | XXXXX                    | XX | XXXXX             | XX | XXXXX | XX | XXXXX | XX | XXXXX | XX | XXXXX         | XX | XXXXX                    | XX |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
| Assessment Bond Anticipation Note Issues:                       | XXXXX                             | XX | XXXXX                    | XX | XXXXX             | XX | XXXXX | XX | XXXXX | XX | XXXXX | XX | XXXXX         | XX | XXXXX                    | XX |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
| Other Liabilities   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
| Trust Surplus   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
| Less Assets "Unfinanced"  | XXXXX                             | XX | XXXXX                    | XX | XXXXX             | XX | XXXXX | XX | XXXXX | XX | XXXXX | XX | XXXXX         | XX | XXXXX                    | XX |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |
|   |                                   |    |                          |    |                   |    |       |    |       |    |       |    |               |    |                          |    |

Sheet 7

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS AT DECEMBER 31, 2016

| Title of Account                          | Debit                | Credit               |
|---|----------------------|----------------------|
| Est. Proceeds Bonds and Notes Authorized  | 2,119,283.00         | XXXXXXXXXX           |
| Bonds and Notes Authorized but Not Issued | XXXXXXXXXX           | 2,119,283.00         |
|   |                      |                      |
| Cash                                      | 5,068,871.12         |                      |
| Deferred Charges to Future Taxation:      |                      |                      |
| Funded                                    | 31,693,227.70        |                      |
| Unfunded                                  | 15,790,210.00        |                      |
| Grants Receivable                         | 157,668.00           |                      |
|   |                      |                      |
| Improvement Authorizations:               |                      |                      |
| Funded                                    |                      | 443,485.18           |
| Unfunded                                  |                      | 3,667,079.91         |
| Encumbered                                |                      | 2,872,810.34         |
|   |                      |                      |
| Green Acres Loans Payable                 |                      | 641,493.60           |
| NJ Environmental Infrastructure Loans     |                      | 1,657,734.10         |
| Serial Bonds Payable                      |                      | 29,394,000.00        |
| Bond Anticipation Notes                   |                      | 13,670,927.00        |
| Capital Improvement Fund                  |                      | 30,233.97            |
| Reserve for Debt Service                  |                      | 332,212.72           |
| <b>Totals</b>                             | <b>54,829,259.82</b> | <b>54,829,259.82</b> |
|   |                      |                      |
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|   |                      |                      |

(Do not crowd - add additional sheets)

# CASH RECONCILIATION DECEMBER 31, 2016

|                       | *On Hand  | On Deposit    | Less Checks Outstanding | Cash Book Balance |
|-----------------------|-----------|---------------|-------------------------|-------------------|
| Current               | 56,204.65 | 6,818,853.18  | 50,943.13               | 6,824,114.70      |
| Trust - Assessment    |           |               |                         |                   |
| Trust - Dog License   | 150.33    | 2,171.54      | 2,306.86                | 15.01             |
| Trust - Other         | 4,830.72  | 6,973,265.88  | 17,169.91               | 6,960,926.69      |
| Capital - General     | 70.00     | 5,136,152.99  | 67,351.87               | 5,068,871.12      |
| Water - Operating     |           |               |                         |                   |
| Water - Capital       |           |               |                         |                   |
| Utility               |           |               |                         |                   |
| Assessment Trust      |           |               |                         |                   |
| Public Assistance**   |           |               |                         |                   |
| Garbage District      |           |               |                         |                   |
| Open Space Trust Fund | 0.01      | 786,529.58    | -                       | 786,529.59        |
|                       |           |               |                         |                   |
|                       |           |               |                         |                   |
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|                       |           |               |                         |                   |
|                       |           |               |                         |                   |
|                       |           |               |                         |                   |
|                       |           |               |                         |                   |
| Total                 | 61,255.71 | 19,716,973.17 | 137,771.77              | 19,640,457.11     |

\* - Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

I hereby certify that all amounts shown in the "Cash on Deposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2016.

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, 2016.

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: \_\_\_\_\_

**CASH RECONCILIATION DECEMBER 31, 2016 (cont'd.)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

REVISED

|  |                 |
|--|-----------------|
| <b><u>CURRENT FUND:</u></b>                  |                 |
| OceanFirst Bank                              |                 |
| Current - Account Ending in 0813             | \$ 6,614,527.39 |
| Cash Management - Account Ending in 1256     | 26,005.97       |
| Golf Course - Account Ending in 0821         | 968.03          |
| Tax Collector - Account Ending in 0995       | 177,351.79      |
|  | \$ 6,818,853.18 |
| <b><u>ANIMAL CONTROL TRUST FUND:</u></b>     |                 |
| OceanFirst Bank                              |                 |
| Account Ending in 0961                       | \$ 2,171.54     |
| <b><u>TRUST OTHER FUND:</u></b>              |                 |
| OceanFirst Bank                              |                 |
| PMA - Account Ending in 0920                 | \$ 30,260.18    |
| Affordable Housing - Account Ending in 0854  | 528,912.09      |
| Construction - Account Ending in 0862        | 46,766.34       |
| DAR - Account Ending in 0904                 | 26,547.34       |
| Lakehurst - Account Ending in 0870           | 460.00          |
| Law Enforcement - Account Ending in 0912     | 54,976.20       |
| Pine Budget - Account Ending in 0888         | 1,459.00        |
| Seaside Park - Account Ending in 0896        | 565.00          |
| Special Trust - Account Ending in 0938       | 3,610,652.40    |
| Tax Map Maintenance - Account Ending in 0946 | 3,068.30        |
| Unemployment - Account Ending in 0953        | 2,706.33        |
| Bookkeeper - Account Ending 00035            | 1,972,392.76    |
| Bookkeeper - Account Ending 3163             | 3,487.77        |
| Planning Board - Account Ending 3148         | 3,718.85        |
| Planning Board - Account Ending 00033        | 220,488.99      |
| Outside Employment - Account Ending 00034    | 422,340.95      |
| Outside Employment - Account Ending 3155     | 0.13            |
| Wells Fargo                                  |                 |
| NJ Pulverizing - Account Ending in 2306      | 31,503.15       |
| Sanitary Landfill - Account Ending in 9641   | 12,960.10       |
|  | \$ 6,973,265.88 |
|  |                 |
|  |                 |
|  |                 |

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<br>Jan. 1, 2016 | 2016 Budget<br>Revenue<br>Realized | Received   | Cancelled | Balance<br>Dec. 31, 2016 |
|--|-------------------------|------------------------------------|------------|-----------|--------------------------|
| CDBG Parking Facilities - Volunteer Community Center         | 33,000.00               |                                    | 33,000.00  |           | 0.00                     |
| DOJ - 2014 Bulletproof Vest Partnership                      | 12,203.90               |                                    | 2,884.00   | 28.78     | 9,291.12                 |
| Energy Allocation Initiative                                 | 215,400.00              |                                    |            |           | 215,400.00               |
| Homeland Security Grant FY 2013                              | 4,122.27                |                                    |            | 4,122.27  | 0.00                     |
| Homeland Security Grant FY 2014                              | 33,066.00               |                                    | 32,586.10  | 479.90    | 0.00                     |
| Municipal Alcohol Education Rehabilitation Program - 2014 TY | 448.41                  |                                    |            | 448.41    | 0.00                     |
| Municipal Alcohol Education Rehabilitation Program - 2014 FY | 2,972.28                |                                    |            | 2,972.28  | 0.00                     |
| NJ 966 Reimbursement Program - FY 2014                       | 1,733.28                |                                    |            | 1,733.28  | 0.00                     |
| NJ Department of Law and Public Safety - 966 Grant - FY 2010 | 8,559.50                |                                    |            | 8,559.50  | 0.00                     |
| NJDOT - Various Improvements                                 | 200,000.00              |                                    | 117,534.85 | 82,465.15 | 0.00                     |
| NJ Economic Development Authority Public Entity Grant        | 90,516.00               |                                    |            | 90,516.00 | 0.00                     |
| Ocean - Municipal Recycling Grant Program                    | 7,213.00                |                                    |            |           | 7,213.00                 |
| Post Sandy Planning Assistance Grant                         | 277,000.00              |                                    | 159,364.88 |           | 117,635.12               |
| Post Sandy Planning Assistance Grant                         | 1,252.52                |                                    |            |           | 1,252.52                 |
| Municipal Alcohol Education Rehabilitation Program - 2015 FY | 27,501.74               |                                    | 25,239.22  |           | 2,262.52                 |
| Ocean Municipal Recycling Grant Program                      | 7,213.00                |                                    |            | 7,213.00  | 0.00                     |
| 2015 Drive Sober Or Get Pulled Over Labor Day Grant          | 200.00                  |                                    |            | 200.00    | 0.00                     |
| NJ EDA Public Entity Grant Program                           | 12,500.00               |                                    | 12,500.00  |           | 0.00                     |
| Hazard Discharge Site - AT&T Property                        | 30,708.00               |                                    |            |           | 30,708.00                |
| Totals   |                         |                                    |            |           |                          |

Sheet 10



**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

| Grant  | Balance<br>Jan. 1, 2016 | 2016 Budget<br>Revenue<br>Realized | Received   | Cancelled | Balance<br>Dec. 31, 2016 |
|--|-------------------------|------------------------------------|------------|-----------|--------------------------|
| Hazard Mitigation Grant - Federal Portion - Municipal Building       | 110,926.00              |                                    |            |           | 110,926.00               |
| Hazard Mitigation Grant - Federal Portion - Recreation Building      | 63,500.00               |                                    |            |           | 63,500.00                |
| Hazard Mitigation Grant - Federal Portion - Police Building          | 83,976.00               |                                    |            |           | 83,976.00                |
| Bulletproof Vest Program 2015  | 7,683.87                |                                    |            |           | 7,683.87                 |
| Cops in Crosswalk Grant 2015   | 8,000.00                |                                    | 8,000.00   |           | 0.00                     |
| 2015 Year End Holiday Crackdown Grant                                | 5,000.00                |                                    | 5,000.00   |           | 0.00                     |
| FY2015 Homeland Security Grant                                       | 14,000.00               |                                    |            |           | 14,000.00                |
| Cops In Shop   | 600.00                  |                                    |            | 600.00    | 0.00                     |
| Clean Communities Program  |                         | 149,316.10                         | 149,316.10 |           | 0.00                     |
| Municipal Alliance on Alcoholism and Drug Abuse (Fiscal Year)        |                         | 31,388.00                          | 7,575.33   |           | 23,812.67                |
| DDEF FY 2015 Grant   |                         | 19,361.48                          | 19,361.48  |           | 0.00                     |
| Bonus Grant Abandoned Tire Recycling Grant                           |                         | 11,000.00                          | 11,000.00  |           | 0.00                     |
| FY 14 Emergency Management Agency Assistance Grant                   |                         | 5,000.00                           | 5,000.00   |           | 0.00                     |
| FY 16 Child Restraint Grant Program                                  |                         | 3,000.00                           | 2,400.00   |           | 600.00                   |
| NJOEM Grant  |                         | 22,188.33                          | 21,884.22  |           | 304.11                   |
| Division of Criminal Justice 2015 Body Armor Grant                   |                         | 6,056.81                           | 6,056.81   |           | 0.00                     |
| Zoning Code Enforcement Grant Program                                |                         | 99,679.63                          |            |           | 99,679.63                |
| FY15 EMPG EMMA Grant   |                         | 7,000.00                           |            |           | 7,000.00                 |
| 2016 Drive Sober or Get Pulled Over Year End Holiday Crackdown Grant |                         | 5,000.00                           | 5,000.00   |           | 0.00                     |
| Totals   |                         |                                    |            |           |                          |

**MUNICIPALITIES AND COUNTIES  
FEDERAL AND STATE GRANTS RECEIVABLE**

| Grant   | Balance<br>Jan. 1, 2016 | 2016 Budget<br>Revenue<br>Realized | Received   | Cancelled  |   | Balance<br>Dec. 31, 2016 |
|---|-------------------------|------------------------------------|------------|------------|---|--------------------------|
| Cops in Crosswalks Grant  |                         | 19,200.00                          | 4,800.00   |            |   | 14,400.00                |
| FY 16 Homeland Security Grant   |                         | 26,000.00                          |            |            |   | 26,000.00                |
| Body Worn Camera (BWC) Assistance Program                               |                         | 36,999.58                          |            |            |   | 36,999.58                |
| 2016 Drive Sober or Get Pulled Over Statewide Labor Day Crackdown Grant |                         | 5,000.00                           |            |            |   | 5,000.00                 |
| Hazard Mitigation Grant   |                         | 50,535.00                          |            |            |   | 50,535.00                |
| 2016 Body Armor Replacement Fund (BARF) Program Grant                   |                         | 5,793.11                           | 5,793.11   |            |   | 0.00                     |
| 2016 Bulletproof Vest Partnership Grant Act                             |                         | 4,715.00                           |            |            |   | 4,715.00                 |
| State of New Jersey Office of Emergency Management 966 Grant            |                         | 32,997.09                          |            |            |   | 32,997.09                |
|   |                         |                                    |            |            |   | 0.00                     |
|   |                         |                                    |            |            |   | 0.00                     |
|   |                         |                                    |            |            |   | 0.00                     |
|   |                         |                                    |            |            |   | 0.00                     |
|   |                         |                                    |            |            |   | 0.00                     |
|   |                         |                                    |            |            |   | 0.00                     |
|   |                         |                                    |            |            |   | 0.00                     |
|   |                         |                                    |            |            |   | 0.00                     |
|   |                         |                                    |            |            |   | 0.00                     |
|   |                         |                                    |            |            |   | 0.00                     |
|   |                         |                                    |            |            |   | 0.00                     |
|   |                         |                                    |            |            |   | 0.00                     |
|   |                         |                                    |            |            |   | 0.00                     |
|   |                         |                                    |            |            |   | 0.00                     |
| Totals  | 1,259,295.77            | 540,230.13                         | 634,296.10 | 199,338.57 | - | 965,891.23               |

Sheet 10b

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Sheet 11

| Grant  | Balance<br>Jan. 1, 2016 | Transferred from 2016<br>Budget Appropriations |                              | Reserve for<br>Encumbrance | Expended   | Cancelled |  | Balance<br>Dec. 31, 2016 |
|--|-------------------------|--|------------------------------|----------------------------|------------|-----------|--|--------------------------|
|  |                         | Budget   | Appropriation<br>By 40A:4-87 |                            |            |           |  |                          |
| Body Armor Fund - 2011                             | 1,711.69                |  |                              |                            |            |           |  | 1,711.69                 |
| Body Armor Fund - 2012                             | 1,352.49                |  |                              | 1,996.00                   | 3,348.49   |           |  | -                        |
| Body Armor Fund - 2013                             | 8,605.72                |  |                              |                            | 8,354.31   |           |  | 251.41                   |
| Body Armor Fund - 2014                             | 6,826.35                |  |                              |                            |            |           |  | 6,826.35                 |
| Bulletproof Vest Partnership 2014                  | 13,631.62               |  |                              |                            | 7,658.75   |           |  | 5,972.87                 |
| CDBG Parking Facilities/Volunteer Community Center | 33,000.00               |  |                              |                            | 33,000.00  |           |  | -                        |
| Clean Communities Grant - 2013                     | 1,827.02                |  |                              |                            | 1,827.02   |           |  | -                        |
| Clean Communities Grant - 2014                     | 2,862.97                |  |                              |                            | (24.99)    |           |  | 2,887.96                 |
| DOT - Various Road Improvements                    | 200,000.00              |  |                              |                            | 117,534.85 | 82,465.15 |  | -                        |
| EMAA Allocation - FY 2010                          | 5,000.00                |  |                              |                            | 4,365.23   |           |  | 634.77                   |
| EMAA Allocation - FY 2011                          | 5,000.00                |  |                              |                            |            |           |  | 5,000.00                 |
| Emergency Management Assistance - FY09             | 414.17                  |  |                              |                            | 414.17     |           |  | -                        |
| Energy Allocation Initiative                       | 195,040.00              |  |                              |                            | (3,562.50) |           |  | 198,602.50               |
| Homeland Security Grant - FY 2013                  | 4,122.27                |  |                              |                            |            | 4,122.27  |  | -                        |
| Homeland Security Grant - FY 2014                  | 2,929.70                |  |                              |                            | 2,470.00   | 459.70    |  | (0.00)                   |
| Municipal Alliance - 2014 Fiscal State Year        | 3,601.05                |  |                              |                            |            | 3,601.05  |  | -                        |
| Municipal Alliance - 2014 Transition State Year    | 3,190.67                |  |                              |                            |            | 3,190.67  |  | -                        |

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

| Grant  | Balance<br>Jan. 1, 2016 | Transferred from 2016<br>Budget Appropriations |                              | Reserve for<br>Encumbrance | Expended   | Cancelled |  | Balance<br>Dec. 31, 2016 |
|--|-------------------------|--|------------------------------|----------------------------|------------|-----------|--|--------------------------|
|  |                         | Budget   | Appropriation<br>By 40A:4-87 |                            |            |           |  |                          |
| Municipal Alliance - 2014                                    | 4,101.66                |  |                              |                            |            |           |  | 4,101.66                 |
| NJ 966 - FY 2010   | 1,039.93                |  |                              |                            |            | 1,039.93  |  | -                        |
| NJ 966 Reimbursement Program - FY 2014                       | 1,231.73                |  |                              |                            |            | 1,231.73  |  | -                        |
| NJ Drunk Driving Enforcement                                 | 6,498.67                |  |                              | 169.00                     | 1,444.76   |           |  | 5,222.91                 |
| NJEDA - Public Entity Grant                                  | 1,433.12                |  |                              | 77.81                      | 895.00     | 615.93    |  | (0.00)                   |
| Post Sandy Planning Assistance Grant                         | 2,556.86                |  |                              | 126,214.75                 | 128,289.25 |           |  | 482.36                   |
| Post Sandy Planning Assistance Grant                         | 1,213.52                |  |                              |                            | 273.00     |           |  | 940.52                   |
| Recycling Tonnage Grant - 2010                               | 462.85                  |  |                              |                            |            | 462.85    |  | -                        |
| State of NJ Dept. of Health & Senior Services-Hep B          | 525.00                  |  |                              |                            |            |           |  | 525.00                   |
| Ocean County Tourism Grants                                  | 1,700.00                |  |                              |                            | 1,700.00   |           |  | -                        |
| Hazard Mitigation Grant Program - Townhall - Local Share     | 1,196.50                |  |                              |                            | 965.00     |           |  | 231.50                   |
| Hazard Mitigation Grant Program - Townhall - Federal Share   | 92,536.04               |  |                              |                            | 13,081.75  |           |  | 79,454.29                |
| NJEDA Public Entity Grant                                    | 3,348.85                |  |                              |                            | 3,348.85   |           |  | -                        |
| Alcohol Education & Rehabilitation Grant                     | 235.73                  |  |                              |                            |            |           |  | 235.73                   |
| Hazardous Discharge Remediation Grant - AT&T Building        | 30,708.00               |  |                              |                            |            |           |  | 30,708.00                |
| 2014 Municipal Recycling Grant                               | 7,213.00                |  |                              |                            |            | 7,213.00  |  | -                        |
| Hazard Mitigation Grant Program - Recreation - Federal Share | 57,076.25               |  |                              |                            | 16,393.00  |           |  | 40,683.25                |
| Hazard Mitigation Grant Program - Police - Local Share       | 726.50                  |  |                              |                            | 452.50     |           |  | 274.00                   |



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

| Grant   | Balance<br>Jan. 1, 2016 | Transferred from 2016<br>Budget Appropriations |                              | Reserve for<br>Encumbrance | Expended  | Cancelled | Balance<br>Dec. 31, 2016 |
|---|-------------------------|--|------------------------------|----------------------------|-----------|-----------|--------------------------|
|   |                         | Budget   | Appropriation<br>By 40A:4-87 |                            |           |           |                          |
| Hazard Mitigation Grant Program - Police - Federal Share                  | 83,262.25               |  |                              |                            | 11,814.10 |           | 71,448.15                |
| Body Armor Fund - 2015  | 10,194.28               |  |                              |                            |           |           | 10,194.28                |
| Bulletproof Vest Partnership 2015   | 7,683.87                |  |                              |                            |           |           | 7,683.87                 |
| Drive Sober Or Get Pulled Over 2015 Labor Day                             | 62.50                   |  |                              |                            |           | 62.50     | -                        |
| 2015 Year End Holiday Crackdown Grant                                     | 2,900.00                |  |                              |                            | 2,900.00  |           | -                        |
| Homeland Security Grant - FY 2015   | 14,000.00               |  |                              |                            |           |           | 14,000.00                |
| Clean Communities Grant - 2015  | 11,067.30               |  |                              |                            | 10,476.04 | 0.10      | 591.16                   |
| Municipal Alliance - 2015 Fiscal State Year                               | 23,635.23               |  |                              | 605.35                     | 22,089.83 |           | 2,150.75                 |
| Municipal Alliance - 2015 Local Match                                     | 4,809.95                |  |                              |                            | 4,247.45  |           | 562.50                   |
| Clean Communities Program   |                         | 149,316.10                                     |                              |                            | 79,945.15 |           | 69,370.95                |
| Municipal Alliance on Alcoholism and Drug Abuse (Fiscal Year)             |                         | 26,342.30                                      | 5,045.70                     |                            | 17,274.52 |           | 14,113.48                |
| Municipal Alliance on Alcoholism and Drug Abuse (Fiscal Year) Local Match |                         | 7,847.00                                       |                              |                            | 1,723.50  |           | 6,123.50                 |
| DDEF FY 2015 Grant  |                         | 19,361.48                                      |                              |                            |           |           | 19,361.48                |
| Bonus Grant Abandoned Tire Recycling Grant                                |                         | 11,000.00                                      |                              |                            | 8,315.00  |           | 2,685.00                 |
| Bonus Grant Abandoned Tire Recycling Grant - Match                        |                         | 11,000.00                                      |                              |                            |           |           | 11,000.00                |
| FY 14 Emergency Management Agency Assistance Grant                        |                         | 5,000.00                                       |                              |                            |           |           | 5,000.00                 |
| FY 16 Child Restraint Grant Program                                       |                         | 3,000.00                                       |                              |                            | 3,000.00  |           | -                        |
| Division of Criminal Justice 2015 Body Armor Grant                        |                         | 6,056.81                                       |                              |                            |           |           | 6,056.81                 |

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

| Grant   | Balance<br>Jan. 1, 2016 | Transferred from 2016<br>Budget Appropriations |                              | Reserve for<br>Encumbrance | Expended          | Cancelled         |          | Balance<br>Dec. 31, 2016 |
|---|-------------------------|--|------------------------------|----------------------------|-------------------|-------------------|----------|--------------------------|
|   |                         | Budget   | Appropriation<br>By 40A:4-87 |                            |                   |                   |          |                          |
| Zoning Code Enforcement Grant Program                                   |                         | 99,679.63                                      |                              |                            | 1,256.62          |                   |          | 98,423.01                |
| FY15 EMPG EMMA Grant  |                         | 7,000.00                                       |                              |                            |                   |                   |          | 7,000.00                 |
| FY15 EMPG EMMA Grant - Match  |                         | 7,000.00                                       |                              |                            |                   |                   |          | 7,000.00                 |
| NJOEM Grant   |                         | 22,188.33                                      |                              |                            | 21,884.22         |                   |          | 304.11                   |
| 2016 Body Armor Replacement Fund (BARF) Program Grant                   |                         |  | 5,793.11                     |                            |                   |                   |          | 5,793.11                 |
| Body Worn Camera (BWC) Assistance Program                               |                         |  | 36,999.58                    |                            |                   |                   |          | 36,999.58                |
| Hazard Mitigation Grant   |                         |  | 50,535.00                    |                            | 155.00            |                   |          | 50,380.00                |
| 2016 Drive Sober or Get Pulled Over Year End Holiday Crackdown Grant    |                         |  | 5,000.00                     |                            | 1,250.00          |                   |          | 3,750.00                 |
| FY 16 Homeland Security Grant   |                         |  | 26,000.00                    |                            |                   |                   |          | 26,000.00                |
| 2016 Bulletproof Vest Partnership Grant Act                             |                         |  | 4,715.00                     |                            |                   |                   |          | 4,715.00                 |
| State of New Jersey Office of Emergency Management 966 Grant            |                         |  | 32,997.09                    |                            |                   |                   |          | 32,997.09                |
| 2016 Drive Sober or Get Pulled Over Statewide Labor Day Crackdown Grant |                         |  | 5,000.00                     |                            | 5,000.00          |                   |          | -                        |
| Cops in Crosswalks Grant  |                         |  | 19,200.00                    |                            | 9,800.00          |                   |          | 9,400.00                 |
|   |                         |  |                              |                            |                   |                   |          | -                        |
|   |                         |  |                              |                            |                   |                   |          | -                        |
|   |                         |  |                              |                            |                   |                   |          | -                        |
|   |                         |  |                              |                            |                   |                   |          | -                        |
| <b>Totals</b>   | <b>860,535.31</b>       | <b>374,791.65</b>                              | <b>191,285.48</b>            | <b>129,062.91</b>          | <b>543,359.87</b> | <b>104,464.88</b> | <b>-</b> | <b>907,850.60</b>        |

## SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

| Grant                         | Balance<br>Jan. 1, 2016 | Transferred from 2016<br>Budget Appropriations |                              | Received | Expended |  |  | Balance<br>Dec. 31, 2016 |
|-------------------------------|-------------------------|--|------------------------------|----------|----------|--|--|--------------------------|
|                               |                         | Budget   | Appropriation<br>By 40A:4-87 |          |          |  |  |                          |
| State of NJ Body Armor - 2015 | 6,056.81                |  |                              |          | 6,056.81 |  |  | -                        |
|                               |                         |  |                              |          |          |  |  | -                        |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
|                               |                         |  |                              |          |          |  |  |                          |
| Totals                        | 6,056.81                | -  | -                            | -        | 6,056.81 |  |  | -                        |

Sheet 12

## \*LOCAL DISTRICT SCHOOL TAX

|  | Debit         | Credit        |
|--|---------------|---------------|
| Balance January 1, 2016  | XXXXXXXXXX    | XXXXXXXXXX    |
| School Tax Payable # 85001-00  | XXXXXXXXXX    |               |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2015 - 2016) 85002-00   | XXXXXXXXXX    |               |
| Levy School Year July 1, 2016 - June 30, 2017  | XXXXXXXXXX    | 13,626,161.01 |
| Levy Calendar Year 2016  | XXXXXXXXXX    | 29,956,875.00 |
| Paid   | 29,326,250.00 | XXXXXXXXXX    |
| Balance December 31, 2016  | XXXXXXXXXX    | XXXXXXXXXX    |
| School Tax Payable # 85003-00  |               | XXXXXXXXXX    |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2016 - 2017) 85004-00   | 14,256,786.01 | XXXXXXXXXX    |
| * Not including Type 1 school debt service, emergency authorizations-schools, transfer to<br>Board of Education for use of local schools | 43,583,036.01 | 43,583,036.01 |

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

|                                    | Debit        | Credit       |
|------------------------------------|--------------|--------------|
| Balance January 1, 2016 85045-00   | XXXXXXXXXX   | 774,289.53   |
| 2016 Levy 85105-00                 | XXXXXXXXXX   | 513,837.90   |
| Interest Earned                    | XXXXXXXXXX   | 217.48       |
| Expenditures                       | 501,815.32   | XXXXXXXXXX   |
| Balance December 31, 2016 85046-00 | 786,529.59   | XXXXXXXXXX   |
|                                    | 1,288,344.91 | 1,288,344.91 |

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

|  | Debit         | Credit        |
|--|---------------|---------------|
| Balance January 1, 2016  | XXXXXXXXXX    | XXXXXXXXXX    |
| School Tax Payable # 85031-00  | XXXXXXXXXX    |               |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2015 - 2016) 85032-00 | XXXXXXXXXX    |               |
| Levy School Year July 1, 2016 - June 30, 2017                                | XXXXXXXXXX    | 10,072,897.10 |
| Levy Calendar Year 2016  | XXXXXXXXXX    | 22,306,146.00 |
| Paid   | 21,965,322.48 | XXXXXXXXXX    |
| Balance December 31, 2016  | XXXXXXXXXX    | XXXXXXXXXX    |
| School Tax Payable # 85033-00  |               | XXXXXXXXXX    |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2016 - 2017) 85034-00 | 10,413,720.62 | XXXXXXXXXX    |
| # Must include unpaid requisitions   | 32,379,043.10 | 32,379,043.10 |

# REGIONAL HIGH SCHOOL TAX

|  | Debit      | Credit     |
|--|------------|------------|
| Balance January 1, 2016  | XXXXXXXXXX | XXXXXXXXXX |
| School Tax Payable # 85041-00  | XXXXXXXXXX |            |
| School Tax Deferred<br>(Not in excess of 50% of Levy - 2015 - 2016) 85042-00 | XXXXXXXXXX |            |
| 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<br>(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 80003-01                           | XXXXXXXXXX    |               |
| Due County for Added and Omitted Taxes 80003-02 | XXXXXXXXXX    | 98,618.31     |
| 2016 Levy:                                      | XXXXXXXXXX    | XXXXXXXXXX    |
| General County 80003-03                         | XXXXXXXXXX    | 18,220,170.20 |
| County Library 80003-04                         | XXXXXXXXXX    | 1,961,696.19  |
| County Health                                   | XXXXXXXXXX    | 707,397.42    |
| County Open Space Preservation                  | XXXXXXXXXX    | 619,328.55    |
| Due County for Added and Omitted Taxes 80003-05 | XXXXXXXXXX    | 79,318.57     |
| Paid  | 21,607,210.67 | XXXXXXXXXX    |
| Balance December 31, 2016                       | XXXXXXXXXX    | XXXXXXXXXX    |
| County Taxes                                    |               | XXXXXXXXXX    |
| Due County for Added and Omitted Taxes          | 79,318.57     | XXXXXXXXXX    |
|   | 21,686,529.24 | 21,686,529.24 |

## SPECIAL DISTRICT TAXES

|   | Debit      | Credit     |
|---|------------|------------|
| Balance January 1, 2016 80003-06                                      | XXXXXXXXXX |            |
| 2016 Levy: (List Each Type of District Tax Separately - see Footnote) | XXXXXXXXXX | XXXXXXXXXX |
| Fire - 81108-00   | XXXXXXXXXX | XXXXXXXXXX |
| Sewer - 81111-00  | XXXXXXXXXX | XXXXXXXXXX |
| Water - 81112-00  | XXXXXXXXXX | XXXXXXXXXX |
| Garbage - 81109-00  | XXXXXXXXXX | XXXXXXXXXX |
| Open Space - 81105-00   | XXXXXXXXXX | XXXXXXXXXX |
|   | XXXXXXXXXX | XXXXXXXXXX |
|   | XXXXXXXXXX | XXXXXXXXXX |
| Total 2016 Levy 80003-07  | XXXXXXXXXX |            |
| Paid 80003-08   |            | XXXXXXXXXX |
| Balance December 31, 2016 80003-09                                    |            |            |

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 | XXXXXXXX | XX |          |    |
| State Library Aid Received in 2016 | 80004-02 | XXXXXXXX | XX |          |    |
|                                    |          |          |    |          |    |
| Expended                           | 80004-09 |          |    | XXXXXXXX | XX |
|                                    |          |          |    |          |    |
| Balance December 31, 2016          | 80004-10 |          |    |          |    |
|                                    |          |          |    |          |    |

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

|                                    |          |          |    |          |    |
|------------------------------------|----------|----------|----|----------|----|
| Balance January 1, 2016            | 80004-03 | XXXXXXXX | XX |          |    |
| State Library Aid Received in 2016 | 80004-04 | XXXXXXXX | XX |          |    |
|                                    |          |          |    |          |    |
| Expended                           | 80004-11 |          |    | XXXXXXXX | XX |
|                                    |          |          |    |          |    |
| 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 | XXXXXXXX | XX |          |    |
| State Library Aid Received in 2016 | 80004-06 | XXXXXXXX | XX |          |    |
|                                    |          |          |    |          |    |
| Expended                           | 80004-13 |          |    | XXXXXXXX | XX |
|                                    |          |          |    |          |    |
| Balance December 31, 2016          | 80004-14 |          |    |          |    |
|                                    |          |          |    |          |    |

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

# STATEMENT OF GENERAL BUDGET REVENUES 2016

REVISED

| Source  | Budget<br>-01 | Realized<br>-02 | Excess or Deficit*<br>-03 |
|---|---------------|-----------------|---------------------------|
| Surplus Anticipated 80101-  | 2,329,129.00  | 2,329,129.00    | -                         |
| Surplus Anticipated with Prior Written Consent of Director of Local Government 80102- | 72,000.00     | 72,000.00       | -                         |
| Miscellaneous Revenue Anticipated:  | XXXXXXXXXX    | XXXXXXXXXX      | XXXXXXXXXX                |
| Adopted Budget  | 9,575,649.92  | 9,972,487.82    | 396,837.90                |
| Added by N.J.S. 40A:4-87: (List on 17a)   | 191,285.48    | 191,285.48      | -                         |
| <br>  |               |                 |                           |
| Total Miscellaneous Revenue Anticipated 80103-  | 9,766,935.40  | 10,163,773.30   | 396,837.90                |
| Receipts from Delinquent Taxes 80104-   | 2,425,000.00  | 2,305,679.01    | (119,320.99)              |
| Amount to be Raised by Taxation:  | XXXXXXXXXX    | XXXXXXXXXX      | XXXXXXXXXX                |
| (a) Local Tax for Municipal Purposes 80105-   | 31,614,007.91 | 32,955,417.99   | 1,341,410.08              |
| (b) Addition to Local District School Tax 80106-                                      |               | XXXXXXXXXX      | XXXXXXXXXX                |
| (c) Minimum Library Tax 80121-  |               | XXXXXXXXXX      | XXXXXXXXXX                |
| Total Amount to be Raised by Taxation 80107-  | 31,614,007.91 | 32,955,417.99   | 1,341,410.08              |
|   | 46,207,072.31 | 47,825,999.30   | 1,618,926.99              |

## ALLOCATION OF CURRENT TAX COLLECTIONS

|  |  | Debit          | Credit         |
|--|--|----------------|----------------|
| Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00 |  | XXXXXXXXXX     | 103,942,583.51 |
| Amount to be Raised by Taxation  |  | XXXXXXXXXX     | XXXXXXXXXX     |
| Local District School Tax 80109-00   |  | 29,956,875.00  | XXXXXXXXXX     |
| Regional School Tax 80119-00   |  | 22,306,146.00  | XXXXXXXXXX     |
| Regional High School Tax 80110-00  |  |                | XXXXXXXXXX     |
| County Taxes 80111-00  |  | 21,508,592.36  | XXXXXXXXXX     |
| Due County for Added and Omitted Taxes 80112-00                              |  | 79,318.57      | XXXXXXXXXX     |
| Special District Taxes 80113-00  |  |                | XXXXXXXXXX     |
| Municipal Open Space Tax 80120-00  |  | 513,837.90     | XXXXXXXXXX     |
| Reserve for Uncollected Taxes 80114-00                                       |  | XXXXXXXXXX     | 3,377,604.31   |
| Deficit in Required Collection of Current Taxes (or) 80115-00                |  | XXXXXXXXXX     |                |
| Balance for Support of Municipal Budget (or) 80116-00                        |  | 32,955,417.99  | XXXXXXXXXX     |
| *Excess Non-Budget Revenue (see footnote) 80117-00                           |  |                | XXXXXXXXXX     |
| *Deficit Non-Budget Revenue (see footnote) 80118-00                          |  | XXXXXXXXXX     |                |
|  |  | 107,320,187.82 | 107,320,187.82 |

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



# STATEMENT OF GENERAL BUDGET REVENUES 2016

(Continued)

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

| Source  | Budget            | Realized          | Excess or Deficit |
|---|-------------------|-------------------|-------------------|
| 2016 Drive Sober or Get Pulled Over Year End Holiday Crackdown Grant    | 5,000.00          | 5,000.00          | -                 |
| Cops in Crosswalks Grant  | 19,200.00         | 19,200.00         | -                 |
| FY 16 Homeland Security Grant   | 26,000.00         | 26,000.00         | -                 |
| Body Worn Camera (BWC) Assistance Program                               | 36,999.58         | 36,999.58         | -                 |
| 2016 Drive Sober or Get Pulled Over Statewide Labor Day Crackdown Grant | 5,000.00          | 5,000.00          | -                 |
| Hazard Mitigation Grant   | 50,535.00         | 50,535.00         | -                 |
| Municipal Alliance Grant  | 5,045.70          | 5,045.70          | -                 |
| 2016 Body Armor Replacement Fund (BARF) Program Grant                   | 5,793.11          | 5,793.11          | -                 |
| 2016 Bulletproof Vest Partnership Grant Act                             | 4,715.00          | 4,715.00          | -                 |
| State of New Jersey Office of Emergency Management 966 Grant            | 32,997.09         | 32,997.09         | -                 |
|   |                   |                   |                   |
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|   |                   |                   |                   |
|   |                   |                   |                   |
|   |                   |                   |                   |
| <b>Total (Sheet 17)</b>   | <b>191,285.48</b> | <b>191,285.48</b> | <b>-</b>          |

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

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

**STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016** **REVISED**

|  |                 |                      |
|--|-----------------|----------------------|
| 2016 Budget as Adopted   | 80012-01        | 46,015,786.83        |
| 2016 Budget - Added by N.J.S. 40A:4-87                                     | 80012-02        | 191,285.48           |
| Appropriated for 2016 (Budget Statement Item 9)                            | 80012-03        | 46,207,072.31        |
| Appropriated for 2016 by Emergency Appropriation (Budget Statement Item 9) | 80012-04        | 260,720.15           |
| <b>Total General Appropriations (Budget Statement Item 9)</b>              | <b>80012-05</b> | <b>46,467,792.46</b> |
| Add: Overexpenditures (see footnote)                                       | 80012-06        |                      |
| <b>Total Appropriations and Overexpenditures</b>                           | <b>80012-07</b> | <b>46,467,792.46</b> |
| <b>Deduct Expenditures:</b>  |                 |                      |
| Paid or Charged [Budget Statement Item (L)]                                | 80012-08        | 41,440,159.28        |
| Paid or Charged - Reserve for Uncollected Taxes                            | 80012-09        | 3,377,604.31         |
| Reserved   | 80012-10        | 1,648,009.48         |
| <b>Total Expenditures</b>  | <b>80012-11</b> | <b>46,465,773.07</b> |
| <b>Unexpended Balances Canceled (see footnote)</b>                         | <b>80012-12</b> | <b>2,019.39</b>      |

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

**SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES**

**(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)**

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

# RESULTS OF 2016 OPERATION

REVISED

## CURRENT FUND

|   | Debit         | Credit        |
|---|---------------|---------------|
| Excess of anticipated Revenues:                                 | XXXXXXXXXX    | XXXXXXXXXX    |
| Miscellaneous Revenues anticipated 80013-01                     | XXXXXXXXXX    | 396,837.90    |
| Delinquent Tax Collections 80013-02                             | XXXXXXXXXX    |               |
|   | XXXXXXXXXX    |               |
| Required Collection of Current Taxes 80013-03                   | XXXXXXXXXX    | 1,341,410.08  |
| Unexpended Balances of 2016 Budget Appropriations 80013-04      | XXXXXXXXXX    | 2,019.39      |
| Miscellaneous Revenue Not Anticipated 81113-                    | XXXXXXXXXX    | 170,924.17    |
| Miscellaneous Revenue Not Anticipated:                          |               |               |
| Proceeds of Sale of Foreclosed Property (Sheet 27) 81114-       | XXXXXXXXXX    | -             |
| Liquidated Miscellaneous Accounts Receivable 81120-             | XXXXXXXXXX    | 749.93        |
| Sale of Municipal Assets  | XXXXXXXXXX    | 18,090.00     |
| Unexpended Balances of 2015 Appropriation Reserves 80013-05     | XXXXXXXXXX    | 865,170.21    |
| Five Year Expired Premiums 80013-06                             | XXXXXXXXXX    | 19,500.00     |
| Grant Fund Appropriated Reserves Cancelled                      | XXXXXXXXXX    | 104,464.88    |
| Prior Year Cancelled Checks                                     | XXXXXXXXXX    | 305.65        |
| Change Fund   | XXXXXXXXXX    | 140.00        |
| Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14) | XXXXXXXXXX    | XXXXXXXXXX    |
| Balance January 1, 2016 80013-07                                | 23,699,058.11 | XXXXXXXXXX    |
| Balance December 31, 2016 80013-08                              | XXXXXXXXXX    | 24,670,506.63 |
| Deficit in Anticipated Revenues:                                | XXXXXXXXXX    | XXXXXXXXXX    |
| Miscellaneous Revenues Anticipated 80013-09                     |               | XXXXXXXXXX    |
| Delinquent Tax Collections 80013-10                             | 119,320.99    | XXXXXXXXXX    |
|   |               | XXXXXXXXXX    |
| Required Collection of Current Taxes 80013-11                   |               | XXXXXXXXXX    |
| Interfund Advances Originating in 2016 80013-12                 |               | XXXXXXXXXX    |
| Sr. Citizens Deductions Disallowed By Tax Collector             | 94,612.94     | XXXXXXXXXX    |
| Veteran Deduction Disallowed by the Tax Collector               | 7,000.00      | XXXXXXXXXX    |
| Grant Fund Receivables Cancelled                                | 199,338.57    | XXXXXXXXXX    |
| Prior Years Tax Appeals   | 564,831.81    | XXXXXXXXXX    |
| Deficit Balance - To Trial Balance (Sheet 3) 80013-13           |               |               |
| Surplus Balance - To Surplus (Sheet 21) 80013-14                | 2,905,956.42  | XXXXXXXXXX    |
|   | 27,590,118.84 | 27,590,118.84 |

# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

| Source  | Amount Realized |
|---|-----------------|
| Hope Springs Reimbursement of Township Fees                       | 50,000.00       |
| Vending Machines  | 291.16          |
| DMV Inspections   | 350.00          |
| Donation from Unknown Taxpayer                                    | 20.00           |
| Tax Collector Overage   | 100.00          |
| Police Records Overage  | 28.23           |
| Recycling Fees Collected  | 311.00          |
| Township Auction  | 18,090.00       |
| Refund of Prior Year Expenses                                     | 43,627.81       |
| Court Voided Checks   | 412.00          |
| Restitution   | 275.00          |
| Trailer Fees  | 1,150.00        |
| Housing Authority Payment In Lieu Of Taxes                        | 7,664.00        |
| Debris Removal  | 24,694.97       |
| Central Regional Board of Education - Trash                       | 42,000.00       |
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|   |                 |
| Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19) | \$ 189,014.17   |

# SURPLUS - CURRENT FUND YEAR 2016

|   |          | Debit        | Credit       |
|---|----------|--------------|--------------|
| 1. Balance January 1, 2016  | 80014-01 | XXXXXXXXXX   | 3,582,772.06 |
| 2.  |          | XXXXXXXXXX   |              |
| 3. Excess Resulting from 2016 Operations  | 80014-02 | XXXXXXXXXX   | 2,905,956.42 |
| 4. Amount Appropriated in the 2016 Budget - Cash  | 80014-03 | 2,329,129.00 | XXXXXXXXXX   |
| 5. Amount Appropriated in the 2016 Budget - with Prior Written Consent of Director of Local Government Services | 80014-04 | 72,000.00    | XXXXXXXXXX   |
| 6.  |          |              | XXXXXXXXXX   |
| 7. Balance December 31, 2016  | 80014-05 | 4,087,599.48 | XXXXXXXXXX   |
|   |          | 6,488,728.48 | 6,488,728.48 |

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

|  |          |              |
|--|----------|--------------|
|  |          |              |
| Cash   | 80014-06 | 6,824,114.70 |
| Investments  | 80014-07 |              |
|  |          | 3,600.00     |
| Sub Total  |          | 6,827,714.70 |
| Deduct Cash Liabilities Marked with "C" on Trial Balance   | 80014-08 | 4,794,928.45 |
| Cash Surplus   | 80014-09 | 2,032,786.25 |
| 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 | -            |
| Deferred Charges #   | 80014-12 | 689,579.76   |
| Cash Deficit #   | 80014-13 |              |
| Federal Emergency Management Receivable  |          | 1,365,233.47 |
|  |          |              |
|  |          |              |
|  |          |              |
| Total Other Assets   | 80014-14 | 2,054,813.23 |
| * IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES. | 80014-15 | 4,087,599.48 |

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET.

**PROBLEM**

(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

**(FOR MUNICIPALITIES ONLY)**  
**CURRENT TAXES - 2016 LEVY**

|   |          |    |                                 |
|---|----------|----|---------------------------------|
| 1. Amount of Levy as per Duplicate (Analysis) #   | 82101-00 | \$ | <u>105,921,134.43</u>           |
| or  |          |    |                                 |
| (Abstract of Ratables)  | 82113-00 | \$ | <u>                    </u>     |
| 2. Amount of Levy Special District Taxes  | 82102-00 | \$ | <u>                    </u>     |
| 3. Amount Levied for Omitted Taxes under<br>N.J.S.A. 54:4-63.12 et. seq.                  | 82103-00 | \$ | <u>34,333.78</u>                |
| 4. Amount Levied for Added Taxes under<br>N.J.S.A. 54:4-63.1 et. seq.                     | 82104-00 | \$ | <u>356,409.54</u>               |
| 5a. Subtotal 2016 Levy  |          | \$ | <u>106,311,877.75</u>           |
| 5b. Reductions due to tax appeals **  |          | \$ | <u>                    </u>     |
| 5c. Total 2016 Tax Levy   | 82106-00 | \$ | <u><u>106,311,877.75</u></u>    |
| 6 Transferred to Tax Title Liens  | 82107-00 | \$ | <u>199,284.80</u>               |
| 7. Transferred to Foreclosed Property   | 82108-00 | \$ | <u>                    </u>     |
| 8. Remitted, Abated or Canceled   | 82109-00 | \$ | <u>346,286.04</u>               |
| 9. Discount Allowed   | 82110-00 | \$ | <u>                    </u>     |
| 10. Collected in Cash: In 2015  | 82121-00 | \$ | <u>1,232,354.57</u>             |
| In 2016 *   | 82122-00 | \$ | <u>98,234,706.75</u>            |
| Homestead Benefit Credit  | 82124-00 | \$ | <u>2,807,987.39</u>             |
| State's Share of 2016 Senior Citizens<br>and Veterans Deductions Allowed                  | 82123-00 | \$ | <u>1,667,534.80</u>             |
| Total to Line 14  | 82111-00 | \$ | <u><u>103,942,583.51</u></u>    |
| 11. Total Credits   |          |    | <u><u>\$ 104,488,154.35</u></u> |
| 12. Amount Outstanding December 31, 2016  | 83120-00 | \$ | <u>1,823,723.40</u>             |
| 13. Percentage of Cash Collections to Total 2016 Levy,<br>(Item 10 divided by Item 5c) is | 82112-00 |    | <u>97.77%</u>                   |

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

14. Calculation of Current Taxes Realized in Cash:

|  |  |    |                              |
|--|--|----|------------------------------|
| Total of Line 10                             |  | \$ | <u>103,942,583.51</u>        |
| Less: Reserve for Tax Appeals Pending        |  |    |                              |
| State Division of Tax Appeals                |  | \$ | <u>                    </u>  |
| To Current Taxes Realized in Cash (Sheet 17) |  | \$ | <u><u>103,942,583.51</u></u> |

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

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

\* Include overpayments applied as part of 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 of the governing  
body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

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

**To Calculate Underlying Tax Collection Rate for 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.....   |    | _____   |
| <b>NET Cash Collected</b> .....   | \$ | _____   |
| Line 5c (sheet 22) Total 2016 Tax Levy.....   | \$ | _____   |
| Percentage of Collection Excluding Accelerated Tax Sale Proceeds<br>(Net Cash Collected divided by Item 5c) is..... |    | _____ % |

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**(2) Utilizing Tax Levy Sale**

|   |    |         |
|---|----|---------|
| Total of Line 10 Collected in Cash (sheet 22).....  | \$ | _____   |
| LESS: Proceeds from Tax Levy Sale (excluding premium).....  |    | _____   |
| <b>NET Cash Collected</b> .....   | \$ | _____   |
| Line 5c (sheet 22) Total 2016 Tax Levy.....   | \$ | _____   |
| Percentage of Collection Excluding Accelerated Tax Sale Proceeds<br>(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  | XXXXXXXXXX   | XXXXXXXXXX   |
| Due From State of New Jersey                                      | 72,006.14    | XXXXXXXXXX   |
| Due To State of New Jersey  | XXXXXXXXXX   |              |
| 2. Sr. Citizens Deductions Per Tax Billings                       | 502,250.00   | XXXXXXXXXX   |
| 3. Veterans Deductions Per Tax Billings                           | 1,136,250.00 | XXXXXXXXXX   |
| 4. Sr. Citizens Deductions Allowed By Tax Collector               | 29,250.00    | XXXXXXXXXX   |
| 5. Veterans Allowed by the Tax Collector                          | 17,000.00    |              |
| 6.  |              |              |
| 7. Sr. Citizens Deductions Disallowed By Tax Collector            | XXXXXXXXXX   | 17,215.20    |
| 8. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes | XXXXXXXXXX   | 94,612.94    |
| 9. Received in Cash from State                                    | XXXXXXXXXX   | 1,666,700.37 |
| 10. Veterans Deductions Disallowed By Tax Collector 2015 Taxes    |              | 7,000.00     |
| 11.   |              |              |
| 12. Balance December 31, 2016                                     | XXXXXXXXXX   | XXXXXXXXXX   |
| Due From State of New Jersey                                      | XXXXXXXXXX   |              |
| Due To State of New Jersey  | 28,772.37    | XXXXXXXXXX   |
|   | 1,785,528.51 | 1,785,528.51 |

Calculation of Amount to be included on Sheet 22, Item 10-  
2016 Senior Citizens and Veterans Deductions Allowed

|                      |              |  |
|----------------------|--------------|--|
| Line 2               | 502,250.00   |  |
| Line 3               | 1,136,250.00 |  |
| Line 4               | 46,250.00    |  |
| Sub-Total            | 1,684,750.00 |  |
| Less: Line 7         | 17,215.20    |  |
| To Item 10, Sheet 22 | 1,667,534.80 |  |



# SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

|  |  | Debit      | Credit     |
|--|--|------------|------------|
| Balance January 1, 2016  |  | XXXXXXXXXX |            |
| 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 |            |
|  |  |            |            |
| Cash Paid to Appellants (Including 5% Interest from Date of Payment)                           |  |            | XXXXXXXXXX |
| Closed to Results of Operations<br>(Portion of Appeal won by Municipality, including Interest) |  |            | XXXXXXXXXX |
|  |  |            |            |
| Balance December 31, 2016  |  |            | XXXXXXXXXX |
| Taxes Pending Appeals*   |  | XXXXXXXXXX | XXXXXXXXXX |
| Interest Earned on Taxes Pending Appeals   |  | XXXXXXXXXX | XXXXXXXXXX |

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

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
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<br>Item 8 (L) (Exclusive of Reserve for Uncollected Taxes)   | 80015-         | 42,921,387.97  | XXXXXXXXXX  |
| 2. Local District School Tax - Actual  | 80016-         |                | 13,626,161.01   |
| Estimate**   | 80017-         | 29,956,900.00  | XXXXXXXXXX  |
| 3. Regional School District Tax - Actual   | 80025-         |                | 10,072,897.10   |
| Estimate*  | 80026-         | 22,800,000.00  | XXXXXXXXXX  |
| 4. Regional High School Tax - Actual   | 80018-         |                |   |
| School Budget Estimate*  | 80019-         |                | XXXXXXXXXX  |
| 5. County Tax Actual   | 80020-         |                | 21,508,592.36   |
| Estimate*  | 80021-         | 21,508,600.00  | XXXXXXXXXX  |
| 6. Special District Taxes Actual   | 80022-         |                |   |
| Estimate*  | 80023-         |                | XXXXXXXXXX  |
| 7. Municipal Open Space Tax Actual   | 80027-         | 510,771.00     | 513,837.90  |
| Estimate*  | 80028-         |                | XXXXXXXXXX  |
| 8. Total General Appropriations & Other Taxes  | 80024-01       | 117,697,658.97 |   |
| 9. Less: Total Anticipated Revenues from 2017 in<br>Municipal Budget (Item 5)  | 80024-02       | 13,726,349.39  |   |
| 10. Cash Required from 2017 Taxes to Support<br>Local Municipal Budget and Other Taxes   | 80024-03       | 103,971,309.58 |   |
| 11. Amount of item 10 Divided by <span style="border: 1px solid black; padding: 2px;">97.77%</span> [820034-04]<br>Equals Amount to be Raised by Taxation (Percentage<br>used must not exceed the applicable percentage<br>shown by Item 13, Sheet 22) | 80024-05       | 106,342,752.97 |   |
| <u>Analysis of Item 11:</u>  |                |                |   |
| Local District School Tax<br>(Amount Shown on Line 2 Above)  | 29,956,900.00  |                | * Must not be stated in an amount less than<br>"actual" Tax of year 2016.   |
| Regional School District Tax<br>(Amount Shown on Line 3 Above)   | 22,800,000.00  |                | ** May not be stated in an amount less than<br>proposed budget submitted by the Local<br>Board of Education to the Commissioner<br>of Education on January 15, 2017 (Chap.<br>136, P.L. 1978). Consideration must be<br>given to calendar year calculation. |
| Regional High School Tax<br>(Amount Shown on Line 4 Above)   | -              |                |   |
| County Tax<br>(Amount Shown on Line 5 Above)   | 21,508,600.00  |                |   |
| Special District Tax<br>(Amount Shown on Line 6 Above)   | -              |                |   |
| Municipal Open Space Tax<br>(Amount Shown on Line 7 Above)   | 510,771.00     |                |   |
| Tax in Local Municipal Budget  | 31,566,481.97  |                |   |
| Total Amount (see Line 11)   | 106,342,752.97 |                |   |
| 12. Appropriation: Reserve for Uncollected Taxes (Budget<br>Statement, Item 8 (M) (Item 11, Less Item 10)  | 80024-06       | 2,371,443.39   |   |
| <u>Computation of "Tax in Local Municipal Budget"</u>  |                |                |   |
| Item 1 - Total General Appropriations  |                | 42,921,387.97  | Note:<br>The amount of<br>anticipated rev-<br>enues (Item 9)<br>may never exceed<br>the total of Items 1<br>and 12.   |
| Item 12 - Appropriation: Reserve for Uncollected Taxes   |                | 2,371,443.39   |   |
| Sub-Total  |                | 45,292,831.36  |   |
| Less: Item 9 - Total Anticipated Revenues  |                | 13,726,349.39  |   |
| Amount to be Raised by Taxation in Municipal Budget  | 80024-07       | 31,566,481.97  |   |

# 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   |                       | 3,017,681.78          | XXXXXXXXXX   |
|     | A. Taxes  | 83102-00 2,108,170.11 | XXXXXXXXXX            | XXXXXXXXXX   |
|     | B. Tax Title Liens  | 83103-00 909,511.67   | XXXXXXXXXX            | XXXXXXXXXX   |
| 2.  | Canceled:   |                       | XXXXXXXXXX            | XXXXXXXXXX   |
|     | A. Taxes  | 83105-00              | XXXXXXXXXX            | 255,624.26   |
|     | B. Tax Title Liens  | 83106-00              | XXXXXXXXXX            |              |
| 3.  | Transferred to Foreclosed Tax Title Liens:                              |                       | XXXXXXXXXX            | XXXXXXXXXX   |
|     | A. Taxes  | 83108-00              | XXXXXXXXXX            |              |
|     | B. Tax Title Liens  | 83109-00              | XXXXXXXXXX            |              |
| 4.  | Added Taxes   |                       | 83110-00 427,616.46   | XXXXXXXXXX   |
| 5.  | Added Tax Title Liens   |                       | 83111-00 11,622.51    | XXXXXXXXXX   |
| 6.  | Adjustment between Taxes (Other than current year) and Tax Title Liens: |                       | XXXXXXXXXX            | XXXXXXXXXX   |
|     | A. Taxes - Transfers to Tax Title Liens                                 | 83104-00              | XXXXXXXXXX (1)        | 4,414.58     |
|     | B. Tax Title Liens - Transfers from Taxes                               | 83107-00              | (1) 4,414.58          | XXXXXXXXXX   |
| 7.  | Balance Before Cash Payments  |                       | XXXXXXXXXX            | 3,201,296.49 |
| 8.  | Totals  |                       | 3,461,335.33          | 3,461,335.33 |
| 9.  | Balance Brought Down  |                       | 3,201,296.49          | XXXXXXXXXX   |
| 10. | Collected:  |                       | XXXXXXXXXX            | 2,305,679.01 |
|     | A. Taxes  | 83116-00 2,218,547.14 | XXXXXXXXXX            | XXXXXXXXXX   |
|     | B. Tax Title Liens  | 83117-00 87,131.87    | XXXXXXXXXX            | XXXXXXXXXX   |
| 11. | Interest and Costs - 2016 Tax Sale                                      |                       | 83118-00              | XXXXXXXXXX   |
| 12. | 2016 Taxes Transferred to Liens   |                       | 83119-00 199,284.80   | XXXXXXXXXX   |
| 13. | 2016 Taxes  |                       | 83123-00 1,823,723.40 | XXXXXXXXXX   |
| 14. | Balance December 31, 2016   |                       | XXXXXXXXXX            | 2,918,625.68 |
|     | A. Taxes  | 83121-00 1,880,923.99 | XXXXXXXXXX            | XXXXXXXXXX   |
|     | B. Tax Title Liens  | 83122-00 1,037,701.69 | XXXXXXXXXX            | XXXXXXXXXX   |
| 15. | Totals  |                       | 5,224,304.69          | 5,224,304.69 |

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 72.02%

17. Item No. 14 multiplied by percentage shown above is \$ 2,102,090.20 and represents the maximum amount that may be anticipated in 2017. 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 | 6,590,979.58 | 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   | 6,590,979.58 |
|                                     |          | 6,590,979.58 | 6,590,979.58 |

### CONTRACT SALES

|   |          | 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

|   |            | 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:           | \$         | 0          |            |
| * Total Cash Collected in 2016          | (84125-00) |            |            |

Realized in 2016 Budget 0

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

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

| <u>Caused By</u>                           | Amount<br>Dec. 31, 2015<br>per Audit<br><u>Report</u> | Amount in<br>2016<br><u>Budget</u> | Amount<br>Resulting<br>from 2016 | Balance<br>as at<br><u>Dec. 31, 2016</u> |
|--|---|------------------------------------|----------------------------------|--|
| 1. Emergency Authorization -<br>Municipal* | \$ _____  | \$ _____                           | \$ _____                         | \$ _____                                 |
| 2. Emergency Authorizations -<br>Schools   | \$ _____  | \$ _____                           | \$ _____                         | \$ _____                                 |
| 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

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

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

| <u>In Favor of</u> | <u>On Account of</u> | <u>Date Entered</u> | <u>Amount</u> | Appropriated for<br>in Budget of<br><u>Year 2017</u> |
|--------------------|----------------------|---------------------|---------------|--|
| 1. _____           | _____                | _____               | \$ _____      | _____  |
| 2. _____           | _____                | _____               | \$ _____      | _____  |
| 3. _____           | _____                | _____               | \$ _____      | _____  |
| 4. _____           | _____                | _____               | \$ _____      | _____  |

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

| 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 |                       |
| 11/14/11 | Contractually Required Severance Liabilities | 435,149.52        | 87,029.90                               | 85,028.40             | 85,028.40       |                        | -                     |
| 12/11/12 | Contractually Required Severance Liabilities | 256,695.52        | 51,339.10                               | 102,678.22            | 51,339.10       |                        | 51,339.12             |
| 12/31/12 | Superstorm Sandy                             | 6,000,000.00      | 1,200,000.00                            | 2,400,000.00          | 1,200,000.00    |                        | 1,200,000.00          |
| 12/30/13 | Contractually Required Severance Liabilities | 446,948.55        | 89,389.71                               | 268,169.13            | 89,389.71       |                        | 178,779.42            |
| 11/24/14 | Contractually Required Severance Liabilities | 242,026.80        | 48,405.36                               | 193,621.44            | 48,405.36       |                        | 145,216.08            |
| 12/14/15 | Contractually Required Severance Liabilities | 66,906.24         | 13,381.25                               | 66,906.24             | 13,381.25       |                        | 53,524.99             |
| 11/14/16 | Contractually Required Severance Liabilities | 260,720.15        | 52,144.03                               | 260,720.15            | -               |                        | 260,720.15            |
|          |  |                   |   |                       |                 |                        |                       |
|          |  |                   |   |                       |                 |                        |                       |
|          |  |                   |   |                       |                 |                        |                       |
|          |  |                   |   |                       |                 |                        |                       |
|          | Totals                                       | 7,708,446.78      | 1,541,689.35                            | 3,377,123.58          | 1,487,543.82    | -                      | 1,889,579.76          |
|          |  |                   |   |                       | 80025-00        | 80026-00               |                       |

Sheet 29

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

\* 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 1/3 of Amount Authorized* | Balance Dec. 31, 2015 | REDUCED IN 2016 |                        | Balance Dec. 31, 2016 |
|--------|---------|-------------------|---|-----------------------|-----------------|------------------------|-----------------------|
|        |         |                   |   |                       | By 2016 Budget  | Canceled by Resolution |                       |
|        |         |                   |   |                       |                 |                        |                       |
|        |         |                   |   |                       |                 |                        |                       |
|        |         |                   |   |                       |                 |                        |                       |
|        |         |                   |   |                       |                 |                        |                       |
|        |         |                   |   |                       |                 |                        |                       |
|        |         |                   |   |                       |                 |                        |                       |
|        |         |                   |   |                       |                 |                        |                       |
|        |         |                   |   |                       |                 |                        |                       |
|        |         |                   |   |                       |                 |                        |                       |
|        |         |                   |   |                       |                 |                        |                       |
| Totals |         |                   |   |                       |                 |                        |                       |

80027-00                      80028-00

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

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\* 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.

Sheet 30



**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2017 DEBT SERVICE FOR BONDS  
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

|   |          | Debit         |    | Credit        |    | 2017 Debt Service |
|---|----------|---------------|----|---------------|----|-------------------|
| Outstanding January 1, 2016                       | 80033-01 | XXXXXXXXXX    | XX | 20,730,000.00 |    |                   |
| Issued  | 80033-02 | XXXXXXXXXX    | XX | 11,409,000.00 |    |                   |
| Paid  | 80033-03 | 2,745,000.00  |    | XXXXXXXXXX    | XX |                   |
|   |          |               |    |               |    |                   |
| Outstanding December 31, 2016                     | 80033-04 | 29,394,000.00 |    | XXXXXXXXXX    | XX |                   |
|   |          | 32,139,000.00 |    | 32,139,000.00 |    |                   |
| 2017 Bond Maturities - General Capital Bonds      |          |               |    | 80033-05      | \$ | 3,350,000.00      |
| 2017 Interest on Bonds *                          |          | 80033-06      | \$ | 732,005.00    |    |                   |
| <b>ASSESSMENT SERIAL BONDS</b>                    |          |               |    |               |    |                   |
| Outstanding January 1, 2016                       | 80033-07 | XXXXXXXXXX    | XX |               |    |                   |
| Issued  | 80033-08 | XXXXXXXXXX    | XX |               |    |                   |
| Paid  | 80033-09 |               |    | XXXXXXXXXX    | XX |                   |
|   |          |               |    |               |    |                   |
| Outstanding December 31, 2016                     | 80033-10 |               |    | XXXXXXXXXX    | XX |                   |
|   |          |               |    |               |    |                   |
| 2017 Bond Maturities - Assessment Bonds           |          |               |    | 80033-11      | \$ |                   |
| 2017 Interest on Bonds *                          |          | 80033-12      | \$ |               |    |                   |
| Total "Interest on Bonds - Debt Service" (*Items) |          |               |    | 80033-13      | \$ |                   |

**LIST OF BONDS ISSUED DURING 2016**

| Purpose                  | 2017 Maturity | Amount Issued | Date of Issue | Interest Rate |
|--------------------------|---------------|---------------|---------------|---------------|
| General Obligation Bonds | 575,000.00    | 11,409,000.00 | 5/24/2016     | 1.994095%     |
|                          |               |               |               |               |
|                          |               |               |               |               |
|                          |               |               |               |               |
|                          |               |               |               |               |
|                          |               |               |               |               |
|                          |               |               |               |               |
|                          |               |               |               |               |
|                          |               |               |               |               |
| Total                    | 575,000.00    | 11,409,000.00 |               |               |

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2017 DEBT SERVICE FOR LOANS  
(COUNTY) (MUNICIPAL) GREEN TRUST LOAN**

|                                       |          | Debit        |    | Credit       | 2017 Debt Service |
|---------------------------------------|----------|--------------|----|--------------|-------------------|
| Outstanding January 1, 2016           | 80033-01 | XXXXXXXX     | XX | 724,850.18   |                   |
| Issued                                | 80033-02 | XXXXXXXX     | XX |              |                   |
| Paid                                  | 80033-03 | 83,356.58    |    | XXXXXXXX XX  |                   |
|                                       |          |              |    |              |                   |
| Outstanding December 31, 2016         | 80033-04 | 641,493.60   |    | XXXXXXXX XX  |                   |
|                                       |          | 724,850.18   |    | 724,850.18   |                   |
| 2017 Loan Maturities                  |          |              |    | 80033-05     | \$ 85,032.05      |
| 2017 Interest on Loans                |          |              |    | 80033-06     | \$ 12,406.82      |
| Total 2017 Debt Service for           | Loan     |              |    | 80033-13     | \$ 97,438.87      |
| <b><u>NJ EIT</u>      <u>LOAN</u></b> |          |              |    |              |                   |
| Outstanding January 1, 2016           | 80033-07 | XXXXXXXX     | XX | 1,838,131.72 |                   |
| Issued                                | 80033-08 | XXXXXXXX     | XX |              |                   |
| Paid                                  | 80033-09 | 180,397.62   |    | XXXXXXXX XX  |                   |
|                                       |          |              |    |              |                   |
| Outstanding December 31, 2016         | 80033-10 | 1,657,734.10 |    | XXXXXXXX XX  |                   |
|                                       |          | 1,838,131.72 |    | 1,838,131.72 |                   |
| 2017 Loan Maturities                  |          |              |    | 80033-11     | \$ 177,771.51     |
| 2017 Interest on Loans                |          |              |    | 80033-12     | \$ 27,862.50      |
| Total 2017 Debt Service for           | Loan     |              |    | 80033-13     | \$ 205,634.01     |

**LIST OF LOANS ISSUED DURING 2016**

| Purpose | 2017 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
| Total   | -             | -             |               |               |

80033-14

80033-15

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

## TYPE I SCHOOL TERM BONDS

|   |          | Debit      | Credit     | 2017 Debt Service |
|---|----------|------------|------------|-------------------|
| Outstanding January 1, 2016                                     | 80034-01 | XXXXXXXXXX | XX         |                   |
| Paid  | 80034-02 |            | XXXXXXXXXX | XX                |
| Outstanding December 31, 2016                                   | 80034-03 |            | XXXXXXXXXX | XX                |
| 2017 Bond Maturities - Term Bonds                               | 80034-04 | \$         |            |                   |
| 2017 Interest on Bonds *  | 80034-05 | \$         |            |                   |
| <b>TYPE I SCHOOL SERIAL BOND</b>                                |          |            |            |                   |
| Outstanding January 1, 2016                                     | 80034-06 | XXXXXXXXXX | XX         |                   |
| Issued  | 80034-07 | XXXXXXXXXX | XX         |                   |
| Paid  | 80034-08 |            | XXXXXXXXXX | XX                |
| Outstanding December 31, 2016                                   | 80034-09 |            | XXXXXXXXXX | XX                |
| 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<br>-01 | Amount Issued<br>-02 | Date of Issue | Interest Rate |
|---------|----------------------|----------------------|---------------|---------------|
|         |                      |                      |               |               |
|         |                      |                      |               |               |
|         |                      |                      |               |               |
| Total   | 80035-               |                      |               |               |

### 2017 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

|  |        | Outstanding<br>Dec. 31, 2016 | 2017 Interest<br>Requirement |
|--|--------|------------------------------|------------------------------|
| 1. Emergency Notes                           | 80036- | \$ _____                     | \$ _____                     |
| 2. Special Emergency Notes                   | 80037- | \$ <u>1,200,000.00</u>       | \$ <u>24,000.00</u>          |
| 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. 15-01-OA Various Capital Improvements and the Acquisition of Various Capital Equipment | 6,240,977.00           | 5/11/2016               | 6,240,977.00                             | 5/23/2017        | 2.00%            |                         | 122,696.56      | 5/23/2017                          |
| 2. 16-01-OA Various Improvements and the Acquisition of Various Capital Equipment         | 7,429,950.00           | 5/11/2016               | 7,429,950.00                             | 5/23/2017        | 2.00%            |                         | 149,962.48      | 5/23/2017                          |
| 3.  |                        |                         |  |                  |                  |                         |                 |                                    |
| 4.  |                        |                         |  |                  |                  |                         |                 |                                    |
| 5.  |                        |                         |  |                  |                  |                         |                 |                                    |
| 6.  |                        |                         |  |                  |                  |                         |                 |                                    |
| 7.  |                        |                         |  |                  |                  |                         |                 |                                    |
| 8.  |                        |                         |  |                  |                  |                         |                 |                                    |
| 9.  |                        |                         |  |                  |                  |                         |                 |                                    |
| 10.   |                        |                         |  |                  |                  |                         |                 |                                    |
| 11.   |                        |                         |  |                  |                  |                         |                 |                                    |
| 12.   |                        |                         |  |                  |                  |                         |                 |                                    |
| 13.   |                        |                         |  |                  |                  |                         |                 |                                    |
| 14.   |                        |                         |  |                  |                  |                         |                 |                                    |
| <b>Total</b>  | 13,670,927.00          |                         | 13,670,927.00                            |                  |                  | -                       | 272,659.04      |                                    |

Sheet 33

80051-01      80051-02

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

Memo: Refunding Bond Anticipation Notes 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.

**(Do not crowd - add additional sheets)**

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

80051-01

80051-02

Assessment Notes with an original date of issue of December 31, 2014 or prior require one legally payable installment to be budgeted in the 2017 Assessment Budget if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

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

**(Do not crowd - add additional sheets)**

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

| Purpose | Amount of Obligation Outstanding Dec. 31, 2016 |  | 2017 Budget Requirement |  |                   |  |
|---------|--|--|-------------------------|--|-------------------|--|
|         |  |  | For Principal           |  | For Interest/Fees |  |
|         |  |  |                         |  |                   |  |
| 1.      |  |  |                         |  |                   |  |
| 2.      |  |  |                         |  |                   |  |
| 3.      |  |  |                         |  |                   |  |
| 4.      |  |  |                         |  |                   |  |
| 5.      |  |  |                         |  |                   |  |
| 6.      |  |  |                         |  |                   |  |
| 7.      |  |  |                         |  |                   |  |
| 8.      |  |  |                         |  |                   |  |
| 9.      |  |  |                         |  |                   |  |
| 10.     |  |  |                         |  |                   |  |
| 11.     |  |  |                         |  |                   |  |
| 12.     |  |  |                         |  |                   |  |
| 13.     |  |  |                         |  |                   |  |
| Total   |  |  |                         |  |                   |  |

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

| IMPROVEMENTS<br>Specify each authorization by purpose. Do<br>not merely designate by a code number. | Balance - January 1, 2016 |              | 2016<br>Authorizations | Reserve for<br>Encumbrances | Expended     | Authorizations<br>Canceled | Balance - December 31, 2016 |              |
|---|---------------------------|--------------|------------------------|-----------------------------|--------------|----------------------------|-----------------------------|--------------|
|   | Funded                    | Unfunded     |                        |                             |              |                            | Funded                      | Unfunded     |
| 01-03 Various Capital Improvements  | 3,627.45                  |              |                        |                             | 3,627.45     |                            |                             |              |
| 06-31 Various Capital Improvements  | 186,082.78                |              |                        |                             | 550.00       | 86,625.00                  | 98,907.78                   |              |
| 08-10 Various Capital Improvements  |                           | 4,091.46     |                        |                             | (35,115.96)  | 39,207.42                  |                             |              |
| 09-11, 09-26 Various Capital Improvements   | 50,581.45                 |              |                        | 19,818.00                   | 70,109.35    |                            |                             |              |
| 10-31 Various Capital Improvements  |                           | 36,413.11    |                        | 2,936.60                    | 39,349.71    |                            | 290.10                      |              |
| 11-18 Various Capital Improvements  | 45,936.80                 |              |                        | 24,189.10                   | 61,939.41    |                            |                             |              |
| 12-14 Various Capital Improvements  |                           | 260,631.55   |                        | 396,544.03                  | 427,186.38   |                            | 8,186.49                    |              |
| 13-26 Various Capital Improvements  |                           | 1,155,233.80 |                        | 294,691.93                  | 1,355,374.33 | 91,146.01                  | 229,989.20                  |              |
| 14-03 Various Capital Improvements  |                           | 374,882.89   |                        | 309,122.33                  | 581,299.00   |                            | 3,405.39                    |              |
| 15-01 Various Capital Improvements  |                           | 1,702,344.82 |                        | 3,324,314.98                | 3,574,485.01 |                            | 102,706.22                  |              |
| 16-01 Various Capital Improvements  |                           |              | 7,991,000.00           |                             | 5,776,094.88 |                            |                             | 1,452,174.79 |
|   |                           |              |                        |                             |              |                            |                             | 2,214,905.12 |
|   |                           |              |                        |                             |              |                            |                             |              |
|   |                           |              |                        |                             |              |                            |                             |              |
|   |                           |              |                        |                             |              |                            |                             |              |
|   |                           |              |                        |                             |              |                            |                             |              |

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<br>Specify each authorization by purpose. Do not merely designate by a code number. | Balance - January 1, 2016 |            | 2016 Authorizations | Reserve for Encumbrances | Expended     | Authorizations Canceled | Balance - December 31, 2016 |            |              |
|--|---------------------------|------------|---------------------|--------------------------|--------------|-------------------------|-----------------------------|------------|--------------|
|  | Funded                    | Unfunded   |                     |                          |              |                         | Funded                      | Unfunded   |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
|  |                           |            |                     |                          |              |                         |                             |            |              |
| Total  | 70000-                    | 286,228.48 | 3,533,597.63        | 7,991,000.00             | 4,371,616.97 | 11,854,899.56           | 216,978.43                  | 443,485.18 | 3,667,079.91 |

Sheet 35a

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



# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

|  |          | Debit      | Credit     |
|--|----------|------------|------------|
| Balance January 1, 2016  | 80031-01 | XXXXXXXXXX | 21,283.97  |
| Received from 2016 Budget Appropriation *  | 80031-02 | XXXXXXXXXX | 400,000.00 |
|  |          | XXXXXXXXXX |            |
| Improvement Authorizations Canceled<br>(financed in whole by the Capital Improvement Fund) | 80031-03 | XXXXXXXXXX |            |
|  |          |            |            |
| List by Improvements - Direct Charges Made for Preliminary Costs:                          |          | XXXXXXXXXX | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
| Appropriated to Finance Improvement Authorizations   | 80031-04 | 391,050.00 | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
| Balance December 31, 2016  | 80031-05 | 30,233.97  | XXXXXXXXXX |
|  |          | 421,283.97 | 421,283.97 |

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

# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

|  |          | Debit      | Credit     |
|--|----------|------------|------------|
| Balance January 1, 2016                            | 80030-01 | XXXXXXXXXX |            |
| Received from 2016 Budget Appropriation *          | 80030-02 | XXXXXXXXXX |            |
| Received from 2016 Emergency Appropriation *       | 80030-03 | XXXXXXXXXX |            |
| Appropriated to Finance Improvement Authorizations | 80030-04 |            | XXXXXXXXXX |
|  |          |            | XXXXXXXXXX |
| Balance December 31, 2016                          | 80030-05 |            | XXXXXXXXXX |

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

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2016 AND DOWN PAYMENTS (N.J.S. 40A:2-11)

### GENERAL CAPITAL FUND ONLY

| Purpose                            | Amount Appropriated | Total Obligations Authorized | Down Payment Provided by Ordinance | Amount of Down Payment in Budget of 2016 or Prior Years |
|------------------------------------|---------------------|------------------------------|------------------------------------|---|
| 15-01 Various Capital Improvements | 7,991,000.00        | 7,599,950.00                 | 391,050.00                         |   |
|                                    |                     |                              |                                    |   |
|                                    |                     |                              |                                    |   |
|                                    |                     |                              |                                    |   |
|                                    |                     |                              |                                    |   |
|                                    |                     |                              |                                    |   |
|                                    |                     |                              |                                    |   |
|                                    |                     |                              |                                    |   |
|                                    |                     |                              |                                    |   |
|                                    |                     |                              |                                    |   |
| Total 80032-00                     | 7,991,000.00        | 7,599,950.00                 | 391,050.00                         | -   |

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2016

|  |          | Debit      | Credit     |
|--|----------|------------|------------|
| Balance January 1, 2016                            | 80029-01 | XXXXXXXXXX | -          |
| Premium on Sale of Bonds                           |          | XXXXXXXXXX |            |
| Funded Improvement Authorizations Canceled         |          | XXXXXXXXXX |            |
|  |          |            |            |
|  |          |            |            |
| Appropriated to Finance Improvement Authorizations | 80029-02 |            | XXXXXXXXXX |
| Appropriated to 2016 Budget Revenue                | 80029-03 |            | XXXXXXXXXX |
| Balance December 31, 2016                          | 80029-04 | -          | XXXXXXXXXX |
|  |          | -          | -          |

### BONDS ISSUED WITH A COVENANT OR COVENANTS

|   |          |          |
|---|----------|----------|
| 1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2016 |          | \$ _____ |
| 2. Amount of Cash in Special Trust Fund as of December 31, 2016 (Note A)  |          | \$ _____ |
| 3. Amount of Bonds Issued Under Item 1<br>Maturing in 2017  | \$ _____ |          |
| 4. Amount of Interest on Bonds with a<br>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 2017 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 \$ 106,311,878
  - 2. Amount of Item 1 Collected in 2016 (\*) \$ 103,942,584
  - 3. Seventy (70) percent of Item 1 \$ 74,418,314.43
- (\*) 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 \$ \_\_\_\_\_
  - 2. 4% of 2015 Tax Levy for all purposes:  
Levy - - \$ \_\_\_\_\_ = \$ \_\_\_\_\_
  - 3. Cash Deficit 2016 \$ \_\_\_\_\_
  - 4. 4% of 2016 Tax Levy for all purposes:  
Levy - - \$ 106,311,877.75 = \$ 4,252,475.11

| E.   | <u>Unpaid</u> | <u>2015</u> | <u>2016</u>         | <u>Total</u>        |
|--|---------------|-------------|---------------------|---------------------|
| 1. State Taxes                                       | \$ _____      | \$ _____    | \$ _____            | \$ _____            |
| 2. County Taxes                                      | \$ _____      | -           | \$ <u>79,318.57</u> | \$ <u>79,318.57</u> |
| 3. Amounts due Special Districts                     | \$ _____      | \$ _____    | \$ _____            | \$ _____            |
| 4. Amounts due School Districts for Local School Tax | \$ _____      | \$ _____    | \$ _____            | \$ _____            |

**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 of Sheet 2.





# ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED TO LIABILITIES AND SURPLUS

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

Sheet 43



# SCHEDULE OF WATER UTILITY BUDGET - 2016

## BUDGET REVENUES

| Source   | Budget     | Received<br>in Cash | Excess or<br>Deficit* |
|--|------------|---------------------|-----------------------|
| Operating Surplus Anticipated 91301-   |            |                     |                       |
| Operating Surplus Anticipated with Consent<br>of Director of Local Govt. Services 91302- |            |                     |                       |
| Rents 91303-   |            |                     |                       |
| Fire Hydrant Service 91304-  |            |                     |                       |
| Miscellaneous 91305-   |            |                     |                       |
|  |            |                     |                       |
|  |            |                     |                       |
| Added by N.J.S. 40A:4-87: (List)   | XXXXXXX XX | XXXXXXX XX          | XXXXXXX XX            |
|  |            |                     |                       |
|  |            |                     |                       |
| Subtotal   |            |                     |                       |
| Deficit (General Budget) ** 91306-   |            |                     |                       |
| 91307-   |            |                     |                       |

\*\*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 45.

## STATEMENT OF BUDGET APPROPRIATIONS

|  |         |    |
|--|---------|----|
| Appropriations                             | XXXXXXX | XX |
| Adopted Budget                             |         |    |
| Added by N.J.S. 40A:4-87                   |         |    |
| Emergency                                  |         |    |
| Total Appropriations                       |         |    |
| Add: Overexpenditures (See Footnote)       |         |    |
| Total Appropriations and Overexpenditures  |         |    |
| Deduct Expenditures:                       |         |    |
| Paid or Charged                            |         |    |
| Reserved                                   |         |    |
| Surplus (General Budget) **                |         |    |
| Total Expenditures                         |         |    |
| Unexpended Balance Canceled (See Footnote) |         |    |

### FOOTNOTES: - RE: OVEREXPENDITURES:

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

### RE: UNEXPENDED BALANCES CANCELED:

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

# STATEMENT OF 2016 OPERATION

## WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

**SECTION 1:**

|  |        |    |  |
|--|--------|----|--|
| Revenue Realized:  | XXXXXX | XX |  |
| Budget Revenue (Not Including "Deficit (General Budget)")        |        |    |  |
| Miscellaneous Revenue Not Anticipated                            |        |    |  |
| 2015 Appropriation Reserves Canceled *                           |        |    |  |
|  |        |    |  |
|  |        |    |  |
| Total Revenue Realized   |        |    |  |
| Expenditures:  | XXXXXX | XX |  |
| Appropriations (Not Including "Surplus (General Budget)")        | XXXXXX | XX |  |
| Paid or Charged  |        |    |  |
| Reserved   |        |    |  |
| Expended Without Appropriation                                   |        |    |  |
| Cash Refund of Prior Year's Revenue                              |        |    |  |
| Overexpenditure of Appropriation Reserves                        |        |    |  |
| Total Expenditures   |        |    |  |
| Less: Deferred Charges Included In<br>Above "Total Expenditures" |        |    |  |
| Total Expenditures - As Adjusted                                 |        |    |  |
| Excess   |        |    |  |
| Budget Appropriation - Surplus (General Budget) **               |        |    |  |
| Balance of "Results of 2016 Operation"                           |        |    |  |
| Remainder= ("Excess in Operations" - Sheet 46)                   |        |    |  |
|  |        |    |  |
| Deficit  |        |    |  |
| Anticipated Revenue - Deficit (General Budget) **                |        |    |  |
| Balance of "Results of 2016 Operation"                           |        |    |  |
| Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)   |        |    |  |

**SECTION 2:**

The following Item of "2015 Appropriation Reserves Canceled in 2016" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2015 for an Anticipated Deficit in the Water Utility for 2015:

|   |  |  |  |
|---|--|--|--|
| 2015 Appropriation Reserves Canceled in 2016  |  |  |  |
| Less: Anticipated Deficit in 2015 Budget - Amount Received<br>and Due from Current Fund - If none, enter "None" |  |  |  |
| *Excess (Revenue Realized)  |  |  |  |

\*\*Items must be shown in same amounts on Sheet 44.

# RESULTS OF 2016 OPERATIONS - WATER UTILITY

|  | Debit  |    | Credit |    |
|--|--------|----|--------|----|
| Excess in Anticipated Revenues                       | XXXXXX | XX |        |    |
| Unexpended Balances of Appropriations                | XXXXXX | XX |        |    |
| Miscellaneous Revenue Not Anticipated                | XXXXXX | XX |        |    |
| Unexpended Balances of 2015 Appropriation Reserves * | XXXXXX | XX |        |    |
|  |        |    |        |    |
| Deficit in Anticipated Revenue                       |        |    | XXXXXX | XX |
|  |        |    | XXXXXX | XX |
| Operating Deficit - to Trial Balance                 | XXXXXX | XX |        |    |
| Excess in Operations - to Operating Surplus          |        |    | XXXXXX | XX |

\*See restriction in amount on Sheet 45, SECTION 2

## OPERATING SURPLUS - WATER UTILITY

|  | Debit  |    | Credit |    |
|--|--------|----|--------|----|
| Balance January 1, 2016  | XXXXXX | XX |        |    |
|  |        |    |        |    |
| Excess in Results of 2016 Operations   | XXXXXX | XX |        |    |
| Amount Appropriated in 2016 Budget - Cash  |        |    | XXXXXX | XX |
| Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services |        |    | XXXXXX | XX |
|  |        |    |        |    |
| Balance December 31, 2016  |        |    | XXXXXX | XX |

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

|   |  |  |  |  |
|---|--|--|--|--|
| Cash  |  |  |  |  |
| Investments   |  |  |  |  |
| Interfund Accounts Receivable                                 |  |  |  |  |
| Subtotal  |  |  |  |  |
| Deduct Cash Liabilities Marked with "C" on Trial Balance      |  |  |  |  |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) |  |  |  |  |
| Other Assets Pledged to Operating Surplus*                    |  |  |  |  |
| Deferred Charges #  |  |  |  |  |
| Operating Deficit #   |  |  |  |  |
| Total Other Assets  |  |  |  |  |

# 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 |          | \$ _____ |
| Increased by:             |          |          |
| Water Rents Levied        |          | \$ _____ |
| Decreased by:             |          |          |
| Collections               | \$ _____ |          |
| Overpayments applied      | \$ _____ |          |
| Transfer to Water Liens   | \$ _____ |          |
| Other                     | \$ _____ |          |
|                           |          | \$ _____ |
| Balance December 31, 2016 |          | \$ _____ |

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**SCHEDULE OF WATER UTILITY 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)

| <u>Caused by</u>               | Amount<br>Dec. 31, 2015<br>per Audit<br>Report | Amount in<br>2016<br>Budget | Amount<br>Resulting<br>from 2016 | Balance<br>as at<br>Dec. 31, 2016 |
|--------------------------------|--|-----------------------------|----------------------------------|-----------------------------------|
| 1. Emergency Authorization - * | \$ _____                                       | \$ _____                    | \$ _____                         | \$ _____                          |
| 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

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

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

| <u>In favor of</u> | <u>On Account of</u> | <u>Date Entered</u> | <u>Amount</u> | <u>Appropriated for<br/>in Budget of<br/>Year 2017</u> |
|--------------------|----------------------|---------------------|---------------|--|
| 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             | XXXXXX | XX |        |    |                   |
| Issued                                  | XXXXXX | XX |        |    |                   |
|   |        |    |        |    |                   |
|   |        |    |        |    |                   |
| Paid                                    |        |    | XXXXXX | XX |                   |
| Outstanding December 31, 2016           |        |    | XXXXXX | XX |                   |
|   |        |    |        |    |                   |
| 2017 Bond Maturities - Assessment Bonds |        |    |        |    | \$                |
| 2017 Interest on Bonds *                |        | \$ |        |    |                   |
| <b>WATER UTILITY CAPITAL BONDS</b>      |        |    |        |    |                   |
| Outstanding January 1, 2016             | XXXXXX | XX |        |    |                   |
| Issued                                  | XXXXXX | XX |        |    |                   |
| Paid                                    |        |    | XXXXXX | XX |                   |
|   |        |    |        |    |                   |
|   |        |    |        |    |                   |
| Outstanding December 31, 2016           |        |    | XXXXXX | XX |                   |
|   |        |    |        |    |                   |
| 2017 Bond Maturities - Capital Bonds    |        |    |        |    | \$                |
| 2017 Interest on Bonds *                |        | \$ |        |    |                   |

**INTEREST ON BONDS - WATER UTILITY BUDGET**

|  |    |    |
|--|----|----|
| 2017 Interest on Bonds (*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 BONDS ISSUED DURING 2016**

| Purpose | 2017 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2017 DEBT SERVICE FOR LOANS  
WATER UTILITY \_\_\_\_\_ LOAN**

|                                 | Debit   |    | Credit  |    | 2017 Debt Service |
|---------------------------------|---------|----|---------|----|-------------------|
| Outstanding January 1, 2016     | XXXXXXX | XX |         |    |                   |
| Issued                          | XXXXXXX | XX |         |    |                   |
|                                 |         |    |         |    |                   |
| Paid                            |         |    | XXXXXXX | XX |                   |
| Outstanding December 31, 2016   |         |    | XXXXXXX | XX |                   |
|                                 |         |    |         |    |                   |
| 2017 Loan Maturities            |         |    |         |    | \$                |
| 2017 Interest on Loans *        |         |    |         |    | \$                |
| <b>WATER UTILITY _____ LOAN</b> |         |    |         |    |                   |
| Outstanding January 1, 2016     | XXXXXXX | XX |         |    |                   |
| Issued                          | XXXXXXX | XX |         |    |                   |
| Paid                            |         |    | XXXXXXX | XX |                   |
|                                 |         |    |         |    |                   |
| Outstanding December 31, 2016   |         |    | XXXXXXX | XX |                   |
|                                 |         |    |         |    |                   |
| 2017 Loan Maturities            |         |    |         |    | \$                |
| 2017 Interest on Loans *        |         |    |         |    | \$                |

**INTEREST ON LOANS - WATER UTILITY BUDGET**

|  |    |    |
|--|----|----|
| 2017 Interest on Loans (*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 LOANS ISSUED DURING 2016**

| Purpose | 2017 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |

# DEBT SERVICE SCHEDULE 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 50

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

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

All notes with an original date of issue of 2014 or prior require one legal 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 note is financed by ordinance, designate same, otherwise an amount must be included in this column.

| INTEREST ON NOTES - WATER 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 SCHEDULE 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.                       |                        |  |                         |  |  |  |                  |  |                  |  |                         |  |                 |  |                                    |

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 require one legally payable installment to be budgeted in the 2017 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

| Purpose | Amount of Obligation Outstanding Dec. 31, 2016 |  | 2017 Budget Requirement |  |                   |  |
|---------|--|--|-------------------------|--|-------------------|--|
|         |  |  | For Principal           |  | For Interest/Fees |  |
| 1.      |  |  |                         |  |                   |  |
| 2.      |  |  |                         |  |                   |  |
| 3.      |  |  |                         |  |                   |  |
| 4.      |  |  |                         |  |                   |  |
| 5.      |  |  |                         |  |                   |  |
| 6.      |  |  |                         |  |                   |  |
| 7.      |  |  |                         |  |                   |  |
| 8.      |  |  |                         |  |                   |  |
| 9.      |  |  |                         |  |                   |  |
| 10.     |  |  |                         |  |                   |  |
| 11.     |  |  |                         |  |                   |  |
| 12.     |  |  |                         |  |                   |  |
| 13.     |  |  |                         |  |                   |  |
| 14.     |  |  |                         |  |                   |  |
| Total   |  |  |                         |  |                   |  |

Sheet 51a

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

Sheet 52

| IMPROVEMENTS<br>Specify each authorization by purpose. Do not merely designate by a code number. | Balance - January 1, 2016 |  |          |  | 2016 Authorizations |  | Expended | Authorizations Canceled | Balance - December 31, 2016 |  |          |  |  |
|--|---------------------------|--|----------|--|---------------------|--|----------|-------------------------|-----------------------------|--|----------|--|--|
|  | Funded                    |  | Unfunded |  |                     |  |          |                         | Funded                      |  | Unfunded |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
|  |                           |  |          |  |                     |  |          |                         |                             |  |          |  |  |
| <b>Total</b>   | 70000-                    |  |          |  |                     |  |          |                         |                             |  |          |  |  |

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

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

# WATER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

**UTILITY FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN 2016**  
**AND**  
**DOWN PAYMENTS (N.J.S. 40A:2-11)**  
**UTILITIES ONLY**

| Purpose      | Amount Appropriated |  | Total Obligations Authorized |  | Down Payment Provided by Ordinance |  | Amount of Down Payment in Budget of 2016 or Prior Years |  |
|--------------|---------------------|--|------------------------------|--|------------------------------------|--|---|--|
|              |                     |  |                              |  |                                    |  |   |  |
|              |                     |  |                              |  |                                    |  |   |  |
|              |                     |  |                              |  |                                    |  |   |  |
|              |                     |  |                              |  |                                    |  |   |  |
|              |                     |  |                              |  |                                    |  |   |  |
|              |                     |  |                              |  |                                    |  |   |  |
|              |                     |  |                              |  |                                    |  |   |  |
|              |                     |  |                              |  |                                    |  |   |  |
|              |                     |  |                              |  |                                    |  |   |  |
|              |                     |  |                              |  |                                    |  |   |  |
|              |                     |  |                              |  |                                    |  |   |  |
|              |                     |  |                              |  |                                    |  |   |  |
|              |                     |  |                              |  |                                    |  |   |  |
| <b>Total</b> |                     |  |                              |  |                                    |  |   |  |

**WATER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR 2016**

|  | Debit  |    | Credit |    |
|--|--------|----|--------|----|
|  |        |    |        |    |
| Balance January 1, 2016                            | XXXXXX | XX |        |    |
| Premium on Sale of Bonds                           | XXXXXX | XX |        |    |
| Funded Improvement Authorizations Canceled         | XXXXXX | XX |        |    |
|  |        |    |        |    |
|  |        |    |        |    |
|  |        |    |        |    |
| Appropriated to Finance Improvement Authorizations |        |    | XXXXXX | XX |
| Appropriated to 2016 Budget Revenue                |        |    | XXXXXX | XX |
| Balance December 31, 2016                          |        |    | XXXXXX | XX |





# ANALYSIS OF \_\_\_\_\_ UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS PLEGGED 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:                               | XXXXX                       | XX | XXXXX                 | XX | XXXXX            | XX | XXXXX | XX | XXXXX | XX | XXXXX         | XX | XXXXX                 | XX | XXXXX | XX |
|  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |
|  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |
|  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |
|  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |
| Assessment Bond Anticipation Note Issues:                    | XXXXX                       | XX | XXXXX                 | XX | XXXXX            | XX | XXXXX | XX | XXXXX | XX | XXXXX         | XX | XXXXX                 | XX | XXXXX | XX |
|  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |
|  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |
|  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |
|  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |
| Other Liabilities  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |
| Trust Surplus  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |
| Less Assets "Unfinanced"                                     | XXXXX                       | XX | XXXXX                 | XX | XXXXX            | XX | XXXXX | XX | XXXXX | XX | XXXXX         | XX | XXXXX                 | XX | XXXXX | XX |
|  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |
|  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |
|  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |
|  |                             |    |                       |    |                  |    |       |    |       |    |               |    |                       |    |       |    |

Sheet 57



# SCHEDULE OF \_\_\_\_\_ UTILITY BUDGET - 2016

## BUDGET REVENUES

| Source  | Budget |    | Received in Cash |    | Excess or Deficit* |    |
|---|--------|----|------------------|----|--------------------|----|
| Operating Surplus Anticipated _____ 01  |        |    |                  |    |                    |    |
| Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02 |        |    |                  |    |                    |    |
|   |        |    |                  |    |                    |    |
|   |        |    |                  |    |                    |    |
|   |        |    |                  |    |                    |    |
|   |        |    |                  |    |                    |    |
|   |        |    |                  |    |                    |    |
|   |        |    |                  |    |                    |    |
|   |        |    |                  |    |                    |    |
| Added by N.J.S. 40A:4-87 (List)   | XXXXXX | XX | XXXXXX           | XX | XXXXXX             | XX |
|   |        |    |                  |    |                    |    |
|   |        |    |                  |    |                    |    |
|   |        |    |                  |    |                    |    |
|   |        |    |                  |    |                    |    |
| Subtotal  |        |    |                  |    |                    |    |
| Deficit (General Budget) ** _____ 07  |        |    |                  |    |                    |    |
| _____ 08  |        |    |                  |    |                    |    |

\*\*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:                            |  | XXXXXX | XX |
| Adopted Budget                             |  |        |    |
| Added by N.J.S. 40A:4-87                   |  |        |    |
| Emergency                                  |  |        |    |
| Total Appropriations                       |  |        |    |
| Add: Overexpenditures (See Footnote)       |  |        |    |
| Total Appropriations and Overexpenditures  |  |        |    |
| Deduct Expenditures:                       |  |        |    |
| Paid or Charged                            |  |        |    |
| Reserved                                   |  |        |    |
| Surplus (General Budget) **                |  |        |    |
| Total Expenditures                         |  |        |    |
| Unexpended Balance Canceled (See Footnote) |  |        |    |

**FOOTNOTES - RE: OVEREXPENDITURES:**

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

**RE: UNEXPENDED BALANCE CANCELED:**

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

# STATEMENT OF 2016 OPERATION UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 \_\_\_\_\_ Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"  
Section 2 should be filled out in every case.

**SECTION 1:**

|  |        |    |  |
|--|--------|----|--|
| Revenue Realized:  | XXXXXX | XX |  |
| Budget Revenue (Not Including "Deficit (General Budget)")  |        |    |  |
| Miscellaneous Revenue Not Anticipated  |        |    |  |
| 2015 Appropriation Reserves Canceled *<br>(Excess Revenue Realized)  |        |    |  |
|  |        |    |  |
| Total Revenue Realized   |        |    |  |
| Expenditures:  | XXXXXX | XX |  |
| Appropriations (Not Including "Surplus (General Budget)")  | XXXXXX | XX |  |
| Paid or Charged  |        |    |  |
| Reserved   |        |    |  |
| Expended Without Appropriation   |        |    |  |
| Cash Refund of Prior Year's Revenue  |        |    |  |
| Overexpenditure of Appropriation Reserves  |        |    |  |
| Total Expenditures   |        |    |  |
| Less: Deferred Charges Included In<br>Above "Total Expenditures"   |        |    |  |
| Total Expenditures - As Adjusted   |        |    |  |
| Excess   |        |    |  |
| Budget Appropriation - Surplus (General Budget) **   |        |    |  |
| Remainder = Balance of "Results of 2016 Operation"<br>( "Excess in Operations" - Sheet 60)                 |        |    |  |
| Deficit  |        |    |  |
| Anticipated Revenue - Deficit (General Budget) **  |        |    |  |
| Remainder = Balance of "Results of 2016 Operation"<br>( "Operating Deficit - to Trial Balance" - Sheet 60) |        |    |  |

**SECTION 2:**

The following Item of "2015 Appropriation Reserves Canceled in 2016" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2015 for an Anticipated Deficit in the \_\_\_\_\_ Utility for 2015:

|   |  |  |  |
|---|--|--|--|
| 2015 Appropriation Reserves Canceled in 2016  |  |  |  |
| Less: Anticipated Deficit in 2015 Budget - Amount Received<br>and Due from Current Fund - If none, enter "None" |  |  |  |
| * Excess (Revenue Realized)   |  |  |  |

\*\*Items must be shown in same amounts on Sheet 58.

**RESULTS OF 2016 OPERATIONS**

**UTILITY**

|   | Debit  |    | Credit |    |
|---|--------|----|--------|----|
| Excess in Anticipated Revenues                      | XXXXXX | XX |        |    |
| Unexpended Balances of Appropriations               | XXXXXX | XX |        |    |
| Miscellaneous Revenue Not Anticipated               | XXXXXX | XX |        |    |
| Unexpended Balances of 2015 Appropriation Reserves* | XXXXXX | XX |        |    |
|   |        |    |        |    |
| Deficit in Anticipated Revenue                      |        |    | XXXXXX | XX |
|   |        |    | XXXXXX | XX |
| Operating Deficit - to Trial Balance                | XXXXXX | XX |        |    |
| Excess in Operations - to Operating Surplus         |        |    | XXXXXX | XX |

\* See restriction in amount on Sheet 59, SECTION 2

**OPERATING SURPLUS -**

**UTILITY**

|  | Debit  |    | Credit |    |
|--|--------|----|--------|----|
| Balance January 1, 2016  | XXXXXX | XX |        |    |
|  |        |    |        |    |
| Excess in Results of 2016 Operations   | XXXXXX | XX |        |    |
| Amount Appropriated in 2016 Budget - Cash  |        |    | XXXXXX | XX |
| Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services |        |    | XXXXXX | XX |
|  |        |    |        |    |
| Balance December 31, 2016  |        |    | XXXXXX | XX |

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

|   |  |  |  |  |
|---|--|--|--|--|
| Cash  |  |  |  |  |
| Investments   |  |  |  |  |
| Interfund Accounts Receivable                                 |  |  |  |  |
| Subtotal  |  |  |  |  |
| Deduct Cash Liabilities Marked with "C" on Trial Balance      |  |  |  |  |
| Operating Surplus Cash or (Deficit in Operating Surplus Cash) |  |  |  |  |
| *Other Assets Pledged to Operating Surplus                    |  |  |  |  |
| Deferred Charges #  |  |  |  |  |
| Operating Deficit #   |  |  |  |  |
| Total Other Assets  |  |  |  |  |

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET

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

**SCHEDULE OF \_\_\_\_\_ UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2015 \$ \_\_\_\_\_

Increased by:

\_\_\_\_\_ Rents Levied \$ \_\_\_\_\_

Decreased by:

Collections \$ \_\_\_\_\_

Overpayments applied \$ \_\_\_\_\_

Transfer to \_\_\_\_\_ Liens \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

\$ \_\_\_\_\_

Balance December 31, 2016 \$ \_\_\_\_\_

**SCHEDULE OF \_\_\_\_\_ 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 -

### UTILITY FUND

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

|     | <u>Caused by</u>            | <u>Amount<br/>Dec. 31, 2015<br/>per Audit<br/>Report</u> | <u>Amount in<br/>2016<br/>Budget</u> | <u>Amount<br/>Resulting<br/>from 2016</u> | <u>Balance<br/>as at<br/>Dec. 31, 2016</u> |
|-----|-----------------------------|--|--------------------------------------|---|--|
| 1.  | Emergency Authorization - * | \$ _____   | \$ _____                             | \$ _____                                  | \$ _____                                   |
| 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

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

### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

|    | <u>In favor of</u> | <u>On Account of</u> | <u>Date Entered</u> | <u>Amount</u> | <u>Appropriated for<br/>in Budget of<br/>Year 2017</u> |
|----|--------------------|----------------------|---------------------|---------------|--|
| 1. | _____              | _____                | _____               | \$ _____      | _____  |
| 2. | _____              | _____                | _____               | \$ _____      | _____  |
| 3. | _____              | _____                | _____               | \$ _____      | _____  |
| 4. | _____              | _____                | _____               | \$ _____      | _____  |

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

|   | Debit  |    | Credit |    | 2017 Debt Service |
|---|--------|----|--------|----|-------------------|
| Outstanding January 1, 2016             | XXXXXX | XX |        |    |                   |
| Issued                                  | XXXXXX | XX |        |    |                   |
|   |        |    |        |    |                   |
| Paid                                    |        |    | XXXXXX | XX |                   |
| Outstanding December 31, 2016           |        |    | XXXXXX | XX |                   |
| 2017 Bond Maturities - Assessment Bonds |        |    |        |    | \$                |
| 2017 Interest on Bonds *                |        |    |        |    | \$                |

| <b>UTILITY CAPITAL BONDS</b>         |        |    |        |    |    |
|--------------------------------------|--------|----|--------|----|----|
| Outstanding January 1, 2016          | XXXXXX | XX |        |    |    |
| Issued                               | XXXXXX | XX |        |    |    |
| Paid                                 |        |    | XXXXXX | XX |    |
|                                      |        |    |        |    |    |
| Outstanding December 31, 2016        |        |    | XXXXXX | XX |    |
| 2017 Bond Maturities - Capital Bonds |        |    |        |    | \$ |
| 2017 Interest on Bonds *             |        |    |        |    | \$ |

**INTEREST ON BONDS - UTILITY BUDGET**

|  |    |
|--|----|
| 2017 Interest on Bonds (*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 BONDS ISSUED DURING 2016**

| Purpose | 2017 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2017 DEBT SERVICE FOR LOANS  
UTILITY LOAN**

|                               | Debit  |    | Credit |    | 2017 Debt Service |
|-------------------------------|--------|----|--------|----|-------------------|
| Outstanding January 1, 2016   | XXXXXX | XX |        |    |                   |
| Issued                        | XXXXXX | XX |        |    |                   |
|                               |        |    |        |    |                   |
|                               |        |    |        |    |                   |
| Paid                          |        |    | XXXXXX | XX |                   |
| Outstanding December 31, 2016 |        |    | XXXXXX | XX |                   |
| 2017 Loan Maturities          |        |    |        |    | \$                |
| 2017 Interest on Loans *      |        |    |        |    | \$                |

**UTILITY LOAN**

|                               |        |    |        |    |    |
|-------------------------------|--------|----|--------|----|----|
| Outstanding January 1, 2016   | XXXXXX | XX |        |    |    |
| Issued                        | XXXXXX | XX |        |    |    |
| Paid                          |        |    | XXXXXX | XX |    |
|                               |        |    |        |    |    |
| Outstanding December 31, 2016 |        |    | XXXXXX | XX |    |
| 2017 Loan Maturities          |        |    |        |    | \$ |
| 2017 Interest on Loans *      |        |    |        |    | \$ |

**INTEREST ON LOANS - UTILITY BUDGET**

|  |    |    |
|--|----|----|
| 2017 Interest on Loans (*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 LOANS ISSUED DURING 2016**

| Purpose | 2017 Maturity | Amount Issued | Date of Issue | Interest Rate |
|---------|---------------|---------------|---------------|---------------|
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |
|         |               |               |               |               |

# DEBT SERVICE SCHEDULE 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

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

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

All notes with an original date of issue of 2014 or prior require one legal 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 note is financed by ordinance, designate same, otherwise an amount must be included in this column.

| INTEREST ON NOTES -                                 | 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 SCHEDULE 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.                       |                        |  |                         |  |  |  |                  |  |                  |  |                         |  |                 |  |                                    |

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 require one legally payable installment to be budgeted in the 2017 Dedicated Utility Assessment Budget if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted with statement.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

| Purpose      | Amount of Obligation Outstanding Dec. 31, 2016 |  | 2017 Budget Requirement |  |                   |  |
|--------------|--|--|-------------------------|--|-------------------|--|
|              |  |  | For Principal           |  | For Interest/Fees |  |
| 1.           |  |  |                         |  |                   |  |
| 2.           |  |  |                         |  |                   |  |
| 3.           |  |  |                         |  |                   |  |
| 4.           |  |  |                         |  |                   |  |
| 5.           |  |  |                         |  |                   |  |
| 6.           |  |  |                         |  |                   |  |
| 7.           |  |  |                         |  |                   |  |
| 8.           |  |  |                         |  |                   |  |
| 9.           |  |  |                         |  |                   |  |
| 10.          |  |  |                         |  |                   |  |
| 11.          |  |  |                         |  |                   |  |
| 12.          |  |  |                         |  |                   |  |
| 13.          |  |  |                         |  |                   |  |
| 14.          |  |  |                         |  |                   |  |
| <b>Total</b> |  |  |                         |  |                   |  |

Sheet 65a

80051-01

80051-02

(Do not crowd - add additional sheets)

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

| IMPROVEMENTS<br>Specify each authorization by purpose. Do not merely designate by a code number. | Balance - January 1, 2016 |  |          |  | 2016 Authorizations |  | Expended |  | Authorizations Canceled |  | Balance - December 31, 2016 |  |          |  |
|--|---------------------------|--|----------|--|---------------------|--|----------|--|-------------------------|--|-----------------------------|--|----------|--|
|  | Funded                    |  | Unfunded |  |                     |  |          |  |                         |  | Funded                      |  | Unfunded |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
|  |                           |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |
| Total  | 70000-                    |  |          |  |                     |  |          |  |                         |  |                             |  |          |  |

Sheet 66

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

# UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

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

# UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

**UTILITY FUND**  
**CAPITAL IMPROVEMENTS AUTHORIZED IN 2016**  
**AND**  
**DOWN PAYMENTS (N.J.S. 40A:2-11)**

**UTILITIES ONLY**

| Purpose | Amount Appropriated |  | Total Obligations Authorized |  | Down Payment Provided by Ordinance |  | Amount of Down Payment in Budget of 2016 or Prior Years |  |
|---------|---------------------|--|------------------------------|--|------------------------------------|--|---|--|
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |
|         |                     |  |                              |  |                                    |  |   |  |

**UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR 2016**

|  | Debit  |    | Credit |    |
|--|--------|----|--------|----|
| Balance January 1, 2016                            | XXXXXX | XX |        |    |
| Premium on Sale of Bonds                           | XXXXXX | XX |        |    |
| Funded Improvement Authorizations Canceled         | XXXXXX | XX |        |    |
|  |        |    |        |    |
|  |        |    |        |    |
|  |        |    |        |    |
| Appropriated to Finance Improvement Authorizations |        |    | XXXXXX | XX |
| Appropriated to 2016 Budget Revenue                |        |    | XXXXXX | XX |
| Balance December 31, 2016                          |        |    | XXXXXX | XX |
|  |        |    |        |    |