

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2016
(UNAUDITED)

POPULATION LAST CENSUS 8,350
NET VALUATION TAXABLE 2016 925,408,700
MUNICODE 1904
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 Byram, County of Sussex

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature Raymond Sarinelli
Raymond Sarinelli of Nisivoccia LLP

Title Registered Municipal Accountant

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

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement,
which I have not prepared 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 Ashleigh Frueholz, am the Chief Financial
Officer, License # N-0912, of the Township of
Byram, County of Sussex 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 Govern-
ment Services, including the verification of cash balances as of December 31, 2016.

Signature

Ashleigh M. Frueholz

Title

Chief Financial Officer

Address

10 Mansfield Drive, Stanhope, NJ 07874

Phone Number

(973) 347-2500

Fax Number

(973) 347-0502

Email

finance@byramtwp.org

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:


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

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

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) ~~[eliminate one]~~ came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2016 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

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

NONE


Raymond Sarinelli

(Registered Municipal Accountant)

Nisivoccia LLP

(Firm Name)

Mount Arlington Corporate Center

(Address)

200 Valley Road, Suite 300

(Address)

Mount Arlington, New Jersey 07856-1320

(Address)

973-328-1825

(Phone Number)

rsarinelli@nisivoccia.com

(Email)

973-328-0507

(Fax Number)

Certified by me

this 30th day of January, 2017.

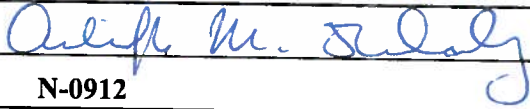
MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

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 Byram
Chief Financial Officer: Ashleigh Frueholz
Signature: 
Certificate #: N-0912
Date: 01/31/17

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____
Chief Financial Officer: _____
Signature: _____
Certificate #: _____
Date: _____

22-600-1696

Fed I.D. #

Township of Byram

Municipality

Sussex

County

Report of Federal and State Financial Assistance

Expenditure of Awards

Fiscal Year Ending: 12/31/2016

	(1) Federal programs Expended (administered by the State)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 5,000.00	\$ 197,546.03	\$ -0-

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


Single Audit

Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with US Uniform Guidance and NJ OMB 15-08. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year starting 1/1/2015.

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


Signature of Chief Financial Officer

01/31/17
Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____, County of _____ during the year 2016 and that sheets 40 to 68 are unnecessary.

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

Name _____
N/A Title Registered Municipal Accountant

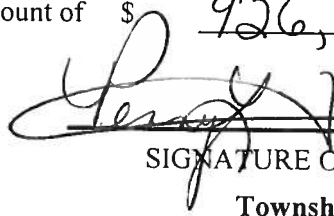
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 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 \$ 926,499,000.



SIGNATURE OF TAX ASSESSOR
Township of Byram

MUNICIPALITY
Sussex

COUNTY

AS OF DECEMBER 31, 2016

[illegible]

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

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

AS OF 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
Appropriation Reserves:		
Encumbered		297,614.76
Unencumbered		1,145,159.10
		1,442,773.86
Accounts Payable		1,326.00
Prepaid Taxes		201,049.99
Tax Overpayments		7,469.94
Due Borough of Netcong - Construction Fees		13,628.00
Due State of New Jersey - Marriage License Fees		400.00
Due State of New Jersey -DCA Training Fees		3,155.00
Due Other Trust Funds		176,528.92
Due General Capital Fund		355,000.00
Due to County of Sussex - Added and Omitted Taxes		22,598.43
Reserve for Sale of Municipal Assets		221,329.83
Reserve for Revaluation		700.27
Reserve for Pending Tax Appeals		871,865.65
Appropriated Grant Reserves		740,162.53
Unappropriated Grant Reserves		6,273.95
		4,064,262.37 "C"
Reserve for Receivables		4,384,143.95
Fund Balance		2,332,167.84
		10,780,574.16

(Do not crowd - add additional sheets)

ACCOUNTS #1 AND #2*
AS OF DECEMBER 31, 2016

(Do not crowd - add additional sheets)

Sheet 4

AS OF DECEMBER 31, 2016

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)

AS OF DECEMBER 31, 2016

[illegible]

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
Other Trust Funds:		
Cash and Cash Equivalents	2,935,447.10	
Due Current Fund	176,528.92	
Master Escrow Deposits		489,125.46
Recreation Escrow		51,743.69
Reserve for:		
State Unemployment Insurance		82,328.82
Outside Police Services		1,162.50
Public Defender		9,602.00
Drainage		176.48
Open Space		516,125.44
Open Space - Debt Service		354,654.90
Park Project		7,065.04
Housing Rehabilitation		221,178.99
School Diesel Agreement		20,331.64
Cranberry Lake		52,132.27
Municipal Alliance		81.00
Partridge Run		5,600.00
Tax Sale Premiums		380,900.00
Parking Offense Adjudication Act		316.00
Self Insurance		80,561.00
Snow Removal		270,844.44
Affordable Housing		89,270.78
Accumulated Sick and Vacation		478,775.57
	3,111,976.02	3,111,976.02

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2015:	_____	(1)	\$	3,625.00
			x	25%
		(2)	\$	906.25

Municipal Public Defender Trust Cash Balance December 31, 2016:	_____	(3)	\$	9,602.00
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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, NJ 08625)

Amount in excess of the amount expended: $3 - (1 + 2) =$ _____ \$ _____ (1)

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: Ashleigh Frueholz

Signature:

Ashleigh M. Frueholz

Certificate #:

N-0912

Date:

01/31/17

(1) - Excess amount in Public Defender Account is the result of Municipal Budget contribution, and therefore is Township Funds

Schedule of Trust Fund Reserves

	Purpose	Amount Dec. 31, 2015 per Audit Report	Receipts	Disbursements	Balance Dec. 31, 2016
1.	Master Escrow	448,957.85	186,570.45	146,402.84	489,125.46
2.	Recreation Escrow	165,394.44	69,465.40	183,116.15	51,743.69
3.	State Unemployment Insurance	77,891.18	4,530.64	93.00	82,328.82
4.	Outside Police Services	75.00	40,650.00	39,562.50	1,162.50
5.	Public Defender	9,342.00	260.00		9,602.00
6.	Drainage	176.48			176.48
7.	Open Space	404,160.49	328,965.99	217,001.04	516,125.44
8.	Open Space - Debt Service	398,986.77		44,331.87	354,654.90
9.	Park Project	7,065.04			7,065.04
10.	Housing Rehabilitation	202,186.64	19,000.35	8.00	221,178.99
11.	School Diesel Agreement	1,582.95	18,748.69		20,331.64
12.	Cranberry Lake	52,132.27			52,132.27
13.	Municipal Alliance	81.00			81.00
14.	Partridge Run Detention Basin Escrow	16,000.00		10,400.00	5,600.00
15.	Tax Sale Premiums	395,900.00	167,800.00	182,800.00	380,900.00
16.	Parking Offense Adjudication Act	316.00			316.00
17.	Snow Removal	250,844.44	20,000.00		270,844.44
18.	Affordable Housing	17,150.06	72,120.72		89,270.78
20.	Sick and Vacation Leave	585,231.76	76,260.00	182,716.19	478,775.57
21.	Third Party Liens	11,049.70	485,971.01	497,020.71	
22.	Self Insurance		80,561.00		80,561.00
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
	Totals:	3,044,524.07	1,570,904.25	1,503,452.30	3,111,976.02

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

Title of Liability to which Cash and Investments are Pledged	Balance Dec 31, 2015	RECEIPTS					Disbursements	Balance Dec. 31, 2016
		Assessments and Liens	Current Budget	Miscellaneous				
Assessment Serial Bond Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Assessment Loans-								
Improvement for Forrest Lakes Club		190,243.17					67,115.47	123,127.70
Other Liabilities								
Trust Surplus				95,691.00				95,691.00
Due to Current Fund				86.89			78.64	8.25
Less Assets "Unfinanced"	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	-0-	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-0-
Cash and Cash Equivalents	2,162,627.83	
Due Current Fund	355,000.00	
Deferred Charges to Future Taxation:		
Funded	2,565,616.07	
Unfunded	405,000.00	
Serial Bonds		2,208,000.00
Bond Anticipation Notes Payable		405,000.00
Environmental Loans Payable		64,469.21
Green Acres Loan Payable		293,146.86
Improvement Authorizations:		
Funded		625,383.67
Unfunded		405,000.00
Reserve for:		
Road Resurfacing		124,500.00
Drainage		90,000.00
Field Irrigation		40,000.00
To Pay Debt Service		279,454.58
Capital Improvement Fund		883,326.43
Fund Balance		69,963.15
	5,488,243.90	5,488,243.90

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2016

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	18,105.03	6,368,054.86	429.00	6,385,730.89
Trust - Animal Control		33,923.34	1.43	33,921.91
Trust - Other		2,935,513.53	66.43	2,935,447.10
Assessment Trust		218,826.95		218,826.95
Capital - General		2,162,719.85	92.02	2,162,627.83
Sewer - Operating	9.31	618,999.55		619,008.86
Sewer - Capital		219,357.19	9.31	219,347.88
Total	18,114.34	12,557,395.27	598.19	12,574,911.42

* Include Deposits in Transit

**** Be sure to include 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: Raymond J. Aronelli

Title: Registered Municipal Accountant

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

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Current Fund	
PNC Bank# 80-0123-4091	6,165,287.83
NJCM# 171-000092215	202,767.03
Total Current Fund	6,368,054.86
Animal Control Trust Fund:	
PNC Bank# 80-0123-4040	33,923.34
Other Trust Funds:	
PNC Bank# 80-3992-9948	870,780.34
PNC Bank# 80-0123-3734	1,078,900.28
PNC Bank# 80-0123-3777	82,328.82
PNC Bank# 80-0140-8581	52,134.48
PNC Bank# 80-1019-3439	221,192.09
PNC Bank# 80-2739-6582	89,270.78
PNC Bank# 80-3696-5986	51,749.19
TD Bank# 11412	342,673.73
Fulton Bank# 0120011529	146,483.82
Total Other Trust Funds	2,935,513.53
Assessment Trust:	
Sovereign Bank #9551017463	218,826.95

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.

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

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.

Grant	Balance Jan. 1, 2016	2016 Budget Revenue Realized	Received			Balance Dec. 31, 2016
Totals						

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

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations		Refund	Expended	Cancelled	Balance Dec. 31, 2016
		Budget	Appropriations By 40A:4-87				
Drunk Driving Enforcement Fund	28,355.33		2,386.44		1,360.38		29,381.39
Stormwater Management Fund	16,936.00						16,936.00
Clean Communities Fund	17,258.87		24,503.11		17,258.87		24,503.11
Body Armor Replacement Fund	2,959.92		1,622.78				4,582.70
Municipal Alliance	8,496.90		11,420.00		11,037.92	1,805.23	7,073.75
Recycling Tonnage Grant	27,743.62	18,160.20			30,113.38		15,790.44
Community Stewardship Incentive Fund			1,500.00				1,500
OEM Hazard Mitigation	25,000.00						25,000.00
Click it or Ticket			5,000.00		5,000.00		
Highalnds Grant	237,391.37				60,000.00		177,391.37
Recycling Bonus Grant			22,500.00		22,500.00		
Recreation Walking Grant		2,500.00					2,500
No Net Loss Grant	369,799.62				53,970.15	146.00	315,683.47
Statewide Insurance Fund Risk Control	1,305.33		2,928.57		1,305.33		2,928.57
PSE&G Grant	208,561.32				91,669.59		116,891.73
Totals	943,808.28	20,660.20	71,860.90		294,215.62	1,951.23	740,162.53

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2016	Transferred to 2016 Budget Appropriations			Received	Cancelled		Balance Dec. 31, 2016
		Budget	Appropriations By 40A:4-87					
Recycling Tonnage	2,273.95							2,273.95
Volunteer Fire Assistance	4,000.00							4,000.00
Totals	6,273.95							6,273.95

*** LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2016		XXXXXXXX	XXXXXXXX
School Tax Payable #	85001-00	XXXXXXXX	
School Tax Deferred			
(Not in excess of 50% of Levy - 2015 - 2016)	85002-00	XXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017		XXXXXXXX	
Levy Calendar Year 2016		XXXXXXXX	11,726,275.00
Paid		11,726,275.00	XXXXXXXX
Balance December 31, 2016		XXXXXXXX	XXXXXXXX
School Tax Payable #	85003-00		XXXXXXXX
School Tax Deferred			
(Not in excess of 50% of Levy - 2016 - 2017)	85004-00		XXXXXXXX
* Not including Type I school debt service, emergency authorizations-schools, transfer to Board of Education for use of Local Schools.		11,726,275.00	11,726,275.00
# Must include unpaid requisitions.			

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2016	85045-00	XXXXXXXX	803,147.26
2016 Levy	85105-00	XXXXXXXX	113,207.66
Donations/Grant Funds Received			215,371.20
Interest Earned		XXXXXXXX	387.13
Expenditures		261,332.91	XXXXXXXX
Balance December 31, 2016	85046-00	870,780.34	XXXXXXXX
		1,132,113.25	1,132,113.25

REGIONAL SCHOOL TAX - N/A

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2016	XXXXXXXX	XXXXXXXX
School Tax Payable # 85031-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85032-00	XXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXX	
Levy Calendar Year 2016	XXXXXXXX	
Paid		XXXXXXXX
Balance December 31, 2016	XXXXXXXX	XXXXXXXX
School Tax Payable # 85033-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85034-00		XXXXXXXX
# Must include unpaid requisitions.		

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2016	XXXXXXXX	XXXXXXXX
School Tax Payable # 85041-00	XXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85042-00	XXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXX	
Levy Calendar Year 2016	XXXXXXXX	6,163,789.00
Paid	6,163,789.00	XXXXXXXX
Balance December 31, 2016	XXXXXXXX	XXXXXXXX
School Tax Payable # 85043-00		XXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85044-00		XXXXXXXX
# Must include unpaid requisitions.	6,163,789.00	6,163,789.00

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2016		XXXXXXX	XXXXXXX
County Taxes	80003-01	XXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXX	4,985.98
2016 Levy		XXXXXXX	XXXXXXX
General County	80003-03	XXXXXXX	4,886,845.44
County Library	80003-04	XXXXXXX	307,912.03
County Health		XXXXXXX	132,406.04
County Open Space Preservation		XXXXXXX	22,747.32
Due County for Added and Omitted Taxes	80003-05	XXXXXXX	22,598.43
Paid		5,354,896.81	XXXXXXX
Balance December 31, 2016		XXXXXXX	XXXXXXX
County Taxes			XXXXXXX
Due County for Added and Omitted Taxes		22,598.43	XXXXXXX
		5,377,495.24	5,377,495.24

SPECIAL DISTRICT TAXES - N/A

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,370,102.00	1,370,102.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	1,018,555.20	1,083,249.97	64,694.77
Added by N.J.S. 40A:4-87:(List on 17a)	71,860.90	60,531.76	(11,329.14)
Total Miscellaneous Revenue Anticipated 80103-	1,090,416.10	1,143,781.73	53,365.63
Receipts from Delinquent Taxes 80104-	350,000.00	533,946.12	183,946.12
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-		XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	8,337,180.00	8,976,060.19	638,880.19
	11,147,698.10	12,023,890.04	876,191.94

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	31,151,841.11
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00	11,726,275.00	XXXXXXXX
Regional School Tax 80119-00		XXXXXXXX
Regional High School Tax 80110-00	6,163,789.00	XXXXXXXX
County Taxes 80111-00	5,349,910.83	XXXXXXXX
Due County for Added and Omitted Taxes 80112-00	22,598.43	XXXXXXXX
Special District Taxes 80113-00		XXXXXXXX
Municipal Open Space Tax 80120-00	113,207.66	XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	1,200,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	8,976,060.19	XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00		
<small>* 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</small>		
	32,351,841.11	32,351,841.11

(Continued)

Source	Budget	Realized	Excess or Deficit
Business Stimulus Fund			-
Clean Communities	24,503.11	24,503.11	-
Municipal Alliance Program	11,420.00	3,519.43	(7,900.57)
Drunk Driving Enforcement Fund	2,386.44	2,386.44	-
Click It or Ticket Grant	5,000.00	5,000.00	-
Body Armor Replacement Fund	1,622.78	1,622.78	-
Recycling Bonus Grant	22,500.00	22,500.00	-
Community Stewardship Incentive Grant	1,500.00	1,000.00	(500.00)
Risk Control	2,928.57		(2,928.57)
			-
Total (Sheet 17)	71,860.90	60,531.76	(11,329.14)

CFO Signature:

Quip M. Reedy

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016

2016 Budget as Adopted	80012-01	11,075,837.20
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	71,860.90
Appropriated for 2016 (Budget Statement Item 9)	80012-03	11,147,698.10
Appropriated for 2016 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	11,147,698.10
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	11,147,698.10
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	8,802,539.00
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,200,000.00
Reserved	80012-10	1,145,159.10
Total Expenditures	80012-11	11,147,698.10
Unexpended Balances Canceled (see footnote)	80012-12	

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE) - N/A

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

RESULTS OF 2016 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	53,365.63
Delinquent Tax Collections	80013-02	XXXXXXXX	183,946.12
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	638,880.19
Unexpended Balances of 2016 Budget Appropriations	80013-04	XXXXXXXX	
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	317,881.11
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2015 Appropriation Reserves	80013-05	XXXXXXXX	421,615.68
Prior Years Interfunds Returned in 2016	80013-06	XXXXXXXX	7,156.29
Cancellation of Reserve for Contingency		XXXXXXXX	47,000.00
Cancellation of Tax Overpayments		XXXXXXXX	1,781.04
Cancellation of Accounts Payable		XXXXXXXX	2,810.00
Cancellation of Grant Reserves		XXXXXXXX	1,951.23
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2016	80013-07		XXXXXXXX
Balance December 31, 2016	80013-08	XXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
			XXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXX
Interfund Advances Originating in 2016	80013-12	8,552.96	XXXXXXXX
Increase in Reserve for Pending Tax Appeals		150,000.00	XXXXXXXX
Refund of Prior Year Revenue		1,316.00	XXXXXXXX
Cancellation of Interfund Receivable from Other Trust		0.21	XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	1,516,518.12	XXXXXXXX
		1,676,387.29	1,676,387.29

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Cable Television Franchise Fee	33,875.00
DMV Inspection Fees	50.00
Recreation Fees	79,028.32
Other Miscellaneous	27,317.92
Miscellaneous Restitution	171.00
Prior Year Refund	4,892.75
Tax Collector Miscellaneous	14,656.31
Statutory Excess in Animal Control Trust Fund	8,544.71
Prior Year Revenue Accounts Receivable:	
Municipal Alliance Grant 2013	9,614.77
Risk Control Grant	2,805.33
Community Stewardship Incentive Grant - 2015	20,000.00
No Net Loss Grant	55,500.00
Highlands Grant	60,000.00
Senior Citizen and Veteran Administrative Fee	1,425.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	317,881.11

**SURPLUS - CURRENT FUND
YEAR 2016**

		Debit	Credit
1.	Balance January 1, 2016 80014-01	XXXXXXX	2,185,751.72
2.		XXXXXXX	
3.	Excess Resulting from 2016 Operations 80014-02	XXXXXXX	1,516,518.12
4.	Amount Appropriated in the 2016 Budget - Cash 80014-03	1,370,102.00	XXXXXXX
5.	Amount Appropriated in 2016 Budget - with Prior Written Consent of Director of Local Government Services 80014-04		XXXXXXX
6.			XXXXXXX
7.	Balance December 31, 2016 80014-05	2,332,167.84	XXXXXXX
		3,702,269.84	3,702,269.84

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

Cash	80014-06	6,385,730.89
Investments	80014-07	
Sub Total		6,385,730.89
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	4,064,262.37
Cash Surplus	80014-09	2,321,468.52
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	10,699.32
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets		10,699.32
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS	80014-15	2,332,167.84

WOULD ALSO BE PLEDGED TO CASH LIABILITIES.
MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

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

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2016 LEVY

1.	Amount of Levy as per Duplicate (Analysis) # or (Abstract of Ratables)	82101-00	\$	<u>31,695,247.97</u>
		82113-00	\$	<u> </u>
2.	Amount of Levy Special District Taxes	82102-00	\$	<u> </u>
3.	Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$	<u> </u>
4.	Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$	<u>133,687.25</u>
5a.	Subtotal 2016 Levy		\$	<u>31,828,935.22</u>
5b.	Reductions due to tax appeals**		\$	<u> </u>
5c.	Total 2016 Tax Levy	82106-00	\$	<u><u>31,828,935.22</u></u>
6.	Transferred to Tax Title Liens	82107-00	\$	<u>109,249.45</u>
7.	Transferred to Foreclosed Property	82108-00	\$	<u> </u>
8.	Remitted, Abated or Canceled	82109-00	\$	<u>69,045.68</u>
9.	Discount Allowed	82110-00	\$	<u> </u>
10.	Collected in Cash: In 2015	82121-00	\$	<u>203,122.58</u>
	In 2016 *	82122-00	\$	<u>30,878,718.53</u>
	State's Share of 2016 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	<u>70,000.00</u>
		82124-00	\$	<u> </u>
	Total to Line 14	82111-00	\$	<u><u>31,151,841.11</u></u>
11.	Total Credits		\$	<u><u>31,330,136.24</u></u>
12.	Amount Outstanding December 31, 2016	83120-00	\$	<u>498,798.98</u>
13.	Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is <u>97.87%</u>			
	82112-00			

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	<u>31,151,841.11</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$	<u> </u>
To Current Taxes Realized in Cash (Sheet 17)	\$	<u><u>31,151,841.11</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 Items 1 if Duplicate (Analysis) Figure is used; be sure to include
Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2016 collections.

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

ACCELERATED TAX SALE / TAX LEVY SALE-CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2016

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22)	\$	_____
LESS: Proceeds from Accelerated Tax Sale		_____
NET Cash Collected	\$	_____
Line 5c (sheet 22) Total 2016 Tax Levy	\$	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		_____ %

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22)	\$	_____
LESS: Proceeds from Tax Levy Sale (excluding premium)		_____
NET Cash Collected	\$	_____
Line 5c (sheet 22) Total 2016 Tax Levy	\$	_____
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		_____ %

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

	Debit	Credit
1. Balance January 1, 2016	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	11,949.32	XXXXXXXX
Due To State of New Jersey	XXXXXXXX	
2. Sr. Citizens Deductions Per Tax Billings	12,250.00	XXXXXXXX
3. Veterans Deductions Per Tax Billings	57,750.00	XXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	500.00	XXXXXXXX
5. Veterans Deductions Allowed By Tax Collector		
6. Veterans Deductions Disallowed By Tax Collector		500.00
7. Sr. Citizens Deductions Disallowed By Tax Collector - Prior Year	XXXXXXXX	
9. Received in Cash from State	XXXXXXXX	71,250.00
10.		
11.		
12. Balance December 31, 2016	XXXXXXXX	XXXXXXXX
Due From State of New Jersey	XXXXXXXX	10,699.32
Due To State of New Jersey		XXXXXXXX
	82,449.32	82,449.32

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

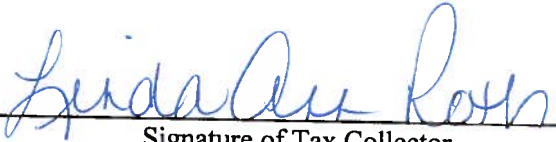
2016 Senior Citizen and Veterans Deductions Allowed

Line 2	12,250.00
Line 3	57,750.00
Line 4 and 5	500.00
Sub-Total	70,500.00
Less: Line 6 and 7	500.00
To Item 10, Sheet 22	70,000.00

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

	Debit	Credit
Balance January 1, 2016	XXXXXXXX	735,068.69
Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXX	XXXXXXXX
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXX	
Increase in Reserve for Pending Tax Appeals		150,000.00
Cash Paid to Appelants (Including 5% Interest from Date of Payment)	13,203.04	XXXXXXXX
Closed to results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXX
Balance December 31, 2016		XXXXXXXX
Taxes Pending Appeals*	871,865.65	XXXXXXXX
Interest Earned on Taxes Pending Appeals	.	XXXXXXXX
	885,068.69	885,068.69

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



Signature of Tax Collector

T-8108

License #

1/31/17

Date

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

		YEAR 2017	YEAR 2016
1.	Total General Appropriations for 2017 Municipal Budget Statement Item 8(L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXX
2.	Local District School Tax - Actual 80016-		
	Estimate** 80017-		XXXXXXXX
3.	Vocational School Tax - Actual		
	Estimate*		XXXXXXXX
4.	Regional School District Tax - Actual 80025-		
	Estimate* 80026-		XXXXXXXX
5.	Regional High School Tax - School Budget Actual 80018-		
	Estimate* 80019-		XXXXXXXX
6.	County Tax Actual 80020-		
	Estimate* 80021-		XXXXXXXX
7.	Special District Taxes Actual 80022-		
	Estimate* 80023-		XXXXXXXX
8.	Municipal Open Space Actual 80027-		
	Estimate* 80028-		
8.	Total General Appropriations & Other Taxes 80024-01		
9.	Less: Total Anticipated Revenues from 2017 in Municipal Budget (Item 5) 80024-02		
10.	Cash Required from 2017 Taxes to Support Local Municipal Budget and Other Taxes 80024-03		
11.	Amount of Item 10 Divided by _____% [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
Analysis of Item 11:		* May not be stated in an amount less than * Must not be stated in an amount less than 'actual' Tax of Year 2016 ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2011 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation	
Local District School Tax (Amount Shown on Line 2 Above)			
Vocational School Tax (Amount Shown on Line 3 Above)			
Regional School District Tax (Amount Shown on Line 4 Above)			
Regional High School Tax (Amount Shown on Line 5 Above)			
County Tax (Amount Shown on Line 6 Above)			
Special District Tax (Amount Shown on Line 7 Above)			
Municipal Open Space Tax (Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget			
Total Amount (see Line 11)			
12.	Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations			
Item 12 - Appropriation: Reserve for Uncollected Taxes			
Sub-Total			
Less: Item 9 - Total Anticipated Revenues			
Amount to be Raised by Taxation in Municipal Budget, 80024-07			

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

ACCELERATED TAX SALE - CHAPTER 99

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

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

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

B. Reserve for Uncollected Taxes Exclusion:
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of
collection (Item 16) \$ _____

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
[(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			1,501,618.09	XXXXXXXX
A. Taxes	83102-00	524,413.59	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83103-00	977,204.50	XXXXXXXX	XXXXXXXX
2. Canceled:			XXXXXXXX	XXXXXXXX
A. Taxes		83105-00	XXXXXXXX	
B. Tax Title Liens		83106-00	XXXXXXXX	
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXX	XXXXXXXX
A. Taxes		83108-00	XXXXXXXX	
B. Tax Title Liens		83109-00	XXXXXXXX	
4. Added Taxes				XXXXXXXX
5. Added Tax Title Liens				XXXXXXXX
6. Adjustment between Taxes (Other than Current year) and Tax Title Liens:			XXXXXXXX	XXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXX	5,843.54
B. Tax Title Liens - Transfers from Taxes		83107-00	5,843.54	XXXXXXXX
7. Balance Before Cash Payments			XXXXXXXX	1,501,618.09
8. Totals			1,507,461.63	1,507,461.63
9. Balance Brought Down			1,501,618.09	XXXXXXXX
10. Collected:			XXXXXXXX	533,946.12
A. Taxes	83116-00	497,727.47	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83117-00	36,218.65	XXXXXXXX	XXXXXXXX
11. Interest and Costs - 2016 Tax Sale			1,328.98	XXXXXXXX
12. 2016 Taxes Transferred to Liens			109,249.45	XXXXXXXX
13. 2016 Taxes			498,798.98	XXXXXXXX
14. Balance December 31, 2016			XXXXXXXX	1,577,049.38
A. Taxes	83121-00	519,641.56	XXXXXXXX	XXXXXXXX
B. Tax Title Liens	83122-00	1,057,407.82	XXXXXXXX	XXXXXXXX
15. Totals			2,110,995.50	2,110,995.50

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

35.55%
17. Item No. 14 multiplied by percentage shown above is

560,610.31

 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	2,268,500.00
2.	Forclosed or Deeded in 2016		XXXXXXXX
3.	Tax Title Liens	84103-00	XXXXXXXX
4.	Taxes Receivable	84104-00	XXXXXXXX
5A.		84102-00	XXXXXXXX
5B.		84105-00	
6.	Adjustment to Assessed Valuation	84106-00	XXXXXXXX
7.	Adjustment to Assessed Valuation	84107-00	XXXXXXXX
8.	Sales		XXXXXXXX
9.	Cash *	84109-00	XXXXXXXX
10.	Contract	84110-00	XXXXXXXX
11.	Mortgage	84111-00	XXXXXXXX
12.	Loss on Sales	84112-00	XXXXXXXX
13.	Gain on Sales	84113-00	XXXXXXXX
14.	Balance December 31, 2016	84114-00	2,268,500.00
			2,268,500.00

CONTRACT SALES - N/A

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

MORTGAGE SALES - N/A

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

Analysis of Sale of Property:

* Total Cash Collected in 2016

Realized in 2016 Budget

To Results of Operation (Sheet 19)

\$ (84125-00)

DEFERRED CHARGES
-MANDATORY CHARGES ONLY-
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS
 (Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
 N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55-13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2015 per Audit Report</u>	<u>Amount in 2016 Budget</u>	<u>Amount Resulting from 2016</u>	<u>Balance as at Dec. 31, 2016</u>
1. <u>Emergency Authorization - Municipal *</u>	\$ _____	\$ _____	\$ _____	\$ _____
2. <u>Emergency Authorizations - Schools</u>	\$ _____	\$ _____	\$ _____	\$ _____
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 in Budget of Year 2017</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

TAX MAP; REEVALUATION; 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.

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.

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

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

Source		Debit	Credit	2017 Debt Service
Outstanding, January 1, 2016	80033-01	XXXXXXX	1,928,000.00	
Issued	80033-02	XXXXXXX		
Paid	80033-03		XXXXXXX	
Matured		200,000.00		
Outstanding, December 31, 2016	80033-04	1,728,000.00	XXXXXXX	
		1,928,000.00	1,928,000.00	
2017 Bond Maturities - General Capital Bonds			80033-05	200,000.00
2017 Interest on Bonds *	80033-06		37,020.00	
Open Space Bonds				
Outstanding, January 1, 2016	80033-07	XXXXXXX	540,000.00	
Issued	80033-08	XXXXXXX		
Paid	80033-09	60,000.00	XXXXXXX	
Outstanding, December 31, 2016	80033-10	480,000.00	XXXXXXX	
		540,000.00	540,000.00	
2017 Bond Maturities - Open Space Bonds			80033-11	60,000.00
2017 Interest on Bonds *	80033-12		18,600.00	**
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	55,620.00

LIST OF BONDS ISSUED DURING 2016 - N/A

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

** - Paid by Open Space Trust

80033-14

80033-15

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

(COUNTY) (MUNICIPAL) Environmental LOAN

		Debit	Credit	2017 Debt Service
Outstanding, January 1, 2016	80033-01	XXXXXXX	75,451.45	
Issued	80033-02	XXXXXXX		
Paid	80033-03	10,982.24	XXXXXXX	
Outstanding, December 31, 2016	80033-04	64,469.21	XXXXXXX	
		75,451.45	75,451.45	
2017 Loan Maturities	80033-05			11,202.99
2017 Interest on Loans	80033-06		\$	1,233.65
Total 2017 Debt Service for <u>Environmental</u> <u>Loan</u>	80033-13			12,436.64
<u>GREEN ACRES</u> <u>LOAN</u>				
Outstanding, January 1, 2016	80033-07	XXXXXXX	318,002.08	
Issued	80033-08	XXXXXXX		
Paid	80033-09	24,855.22	XXXXXXX	
Outstanding, December 31, 2016	80033-10	293,146.86	XXXXXXX	
		318,002.08	318,002.08	
2017 Loan Maturities	80033-11			25,354.80
2017 Interest on Loans	80033-12		\$	5,736.78
Total 2017 Debt Service for <u>Green Trust</u> <u>Loan</u>	80033-13			31,091.58

LIST OF LOANS ISSUED DURING 2016 - N/A

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
Total				

80033-14

80033-15

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

(COUNTY) (MUNICIPAL) Department of Environmental Protection LOAN

		Debit	Credit	2017 Debt Service
Outstanding, January 1, 2016	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX	1,342,309.15	
Paid	80033-03	67,115.46	XXXXXXXX	
Outstanding, December 31, 2016	80033-04	1,275,193.69	XXXXXXXX	
		1,342,309.15	1,342,309.15	
2017 Loan Maturities	80033-05			134,230.91
2017 Interest on Loans	80033-06		\$	24,655.39
Total 2017 Debt Service for Department of Environmental Protection Loan	80033-13			158,886.30
Outstanding, January 1, 2016	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding, December 31, 2016	80033-10		XXXXXXXX	
2017 Loan Maturities	80033-11			
2017 Interest on Loans	80033-12		\$	
Total 2017 Debt Service for <u>Green Trust</u> Loan	80033-13			

LIST OF LOANS ISSUED DURING 2016 - N/A

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

LIST OF BONDS ISSUED DURING 2016

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

2017 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

	Outstanding Dec. 31, 2016	2017 Interest Requirement
1. Emergency Notes 80036-	\$	\$
2. Special Emergency Notes 80037-	\$	\$
3. Tax Anticipation Notes 80038-	\$	\$
4. Interest on Unpaid State and County Taxes 80039-	\$	\$
5. _____	\$	\$
6. _____	\$	\$

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue		Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest * *	
1.	18-16 Various Capital Improvements	405,000.00	9/22/2016	405,000.00	9/22/2017	1.180%		4,779.00	9/22/2017
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total		405,000.00		405,000.00				4,779.00	

80051-01 80051-02

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
Memo: Type 1 School Notes should be separately listed and totaled.

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

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 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 FOR ASSESSMENT NOTES

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

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 must be appropriated in full in the 2017 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2016	2017 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
1.			
2.			
3.			
4.			
5.			
6.			
Total			

80051-0180051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2016		2016 Authorizations						Expended	Authorizations Cancelled	Balance - December 31, 2016	
	Funded	Unfunded	Capital Improvement Fund	Budget Appropriation	Serial Bonds Issued	Deferred Charges to Future Taxation Unfunded	Other Sources	Funded			Unfunded	
08-07 Various Capital Improvements	15,291.25										15,291.25	
10-07 Various Capital Improvements	33,996.65										33,996.65	
11-09 Various Capital Improvements	25,602.12								25,602.12		(0.00)	
05-11 Various Capital Improvements	102,086.31								20,819.93		81,266.38	
11-13 Improvements to Tamarack Park	68,550.37								62,349.19		6,201.18	
04-14 Improvement for Streets and Roads	1,353.99										1,353.99	
07-14 Improvement for Streets and Roads	11,865.79								2,135.04		9,730.75	
09-14 Various Capital Improvements	461,085.94								411,211.95		49,873.99	
06-15 Various Street Improvements	19,211.73								7,046.62		12,165.11	
07-15 Drainage Improvements	63,000.00								57,699.50		5,300.50	
08-15 Street Improvements	15,399.02	250.00							266.03		15,382.99	
09-15 Technology Improvements	6,553.31										6,553.31	
14-15 Ambulance Remount	8,000.00	142,000.00								150,000.00		
15-15 Standby Generator	11,000.00										11,000.00	
16-16 Ambulance Remount											155,000.00	
18-16 Various Capital Improvements			22,000.00								222,267.57	405,000.00
21-16 Acquisition of Vehicles for DPW									41,000.00			

Place an * before each item of "Improvements" which represents a future improvement.

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	XXXXXXX	264,188.43
Received from 2016 Budget Appropriation *	80031-02	XXXXXXX	333,138.00
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXX	8,000.00
Received from Appropriation Reserve			300,000.00
List by Improvements-Direct Charges Made for Preliminary Costs:		XXXXXXX	XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	22,000.00	XXXXXXX
			XXXXXXX
Balance December 31, 2016	80031-05	883,326.43	XXXXXXX
		905,326.43	905,326.43

* 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 PAYMENT ON IMPROVEMENTS - N/A

		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
16-16 Ambulance Remount	155,000.00		155,000.00	
18-16 Various Capital Improvements	638,000.00	405,000.00	233,000.00	22,000.00
21-16 Acquisition of Vehicles for DPW	41,000.00		41,000.00	
Total	834,000.00	405,000.00	429,000.00	22,000.00

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

Capital Improvement Fund	22,000.00
	<u>22,000.00</u>

Capital Fund Balance	307,000.00
Other Trust Fund - Reserve for Drainage	100,000.00
Capital Improvement Fund	<u>22,000.00</u>
	<u>429,000.00</u>

GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS

YEAR - 2016

		Debit	Credit
Balance January 1, 2016	80029-01	XXXXXXXXXX	376,963.15
Premium on Sale of Bonds and Notes		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Various Reserve Balances Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02	307,000.00	XXXXXXXXXX
	80029-03		XXXXXXXXXX
Balance December 31, 2016	80029-04	69,963.15	XXXXXXXXXX
		376,963.15	376,963.15

BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE

1.	Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2016	
2.	Amount of Cash in Special Trust Fund as of December 31, 2016 (Note A)	
3.	Amount of Bonds Issued Under Item 1 Maturing in 2017	
4.	Amount of Interest on Bonds with a Covenant - 2017 Requirement	
5.	Total of 3 and 4 - Gross Appropriation	
6.	Less Amount of Special Trust Fund to be Used	
7.	Net Appropriation Required	

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

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

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2016 appropriation column.

MUNICIPALITIES ONLY
IMPORTANT!

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

A.

- | | | |
|---|----|---------------|
| 1. Total Tax Levy for the Year 2016 was | \$ | 31,828,935.22 |
| 2. Amount of Item 1 Collected in 2016 (*) | \$ | 31,151,841.11 |
| 3. Seventy (70) percent of Item 1 | \$ | 22,280,254.65 |
- (*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2016?
- Answer YES or NO Yes
2. Have payments been made for all bonded obligations or notes due on or before December 31, 2016?
- Answer YES or NO Yes If answer is "NO" give details

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

- C. Does the appropriation required to be included in the 2017 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: No

D.

- | | | | |
|--|---|-----|--|
| 1. Cash Deficit 2015 | | N/A | |
| 2. 4% of 2015 Tax Levy for all purposes: | | | |
| Levy-- \$ | = | \$ | |
| 3. Cash deficit 2016 | | \$ | |
| 4. 4% of 2016 Tax Levy for all purposes: | | | |
| Levy-- \$ | = | \$ | |

- | | <u>Unpaid</u> | <u>2015</u> | <u>2016</u> | <u>Total</u> |
|---|---------------|-------------|-------------|--------------|
| 1. State Taxes | \$ | \$ | \$ | |
| 2. County Taxes | \$ | \$ | 22,598.43 | \$ 22,598.43 |
| 3. Amounts due Special Districts | \$ | \$ | \$ | |
| 4. Amounts due 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 on Sheet 2.

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

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND
AS OF DECEMBER 31, 2016
Operating and Capital Sections
(Separately Stated)**

(Do not crowd - add additional sheets)

**POST CLOSING TRIAL BALANCE -
UTILITY ASSESSMENT TRUST FUNDS**

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

AS OF DECEMBER 31, 2016

[illegible]

(Do not crowd - add additional sheets)

ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEDGED 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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE OF SEWER UTILITY BUDGET - 2016

BUDGET REVENUES

Source	Budget	Realized in Cash	Excess or Deficit*
Operating Surplus Anticipated SEWER 01	40,000.00	40,000.00	
Operating Surplus Anticipated with Prior Written Consent of Director of Local Government SEWER 02			
Rents	275,230.00	306,822.34	31,592.34
Added by N.J.S. 40A:4-87: (List)	XXXXXXX	XXXXXXX	XXXXXXX
Subtotal	315,230.00	346,822.34	31,592.34
Deficit (General Budget) ** SEWER			
SEWER	315,230.00	346,822.34	31,592.34

** 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:	XXXXXXX
Adopted Budget	315,230.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	315,230.00
Add: Overexpenditures (see footnote)	
Total Appropriations and Overexpenditures	315,230.00
Deduct Expenditures:	
Paid or Charged	261,514.79
Reserved	41,648.19
Surplus (General Budget) **	
Total Expenditures	303,162.98
Unexpended Balances Canceled (see footnote)	12,067.02

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
SEWER UTILITY

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

SECTION 1: - N/A

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 Above "Total Expenditures"		
Total Expenditures - As Adjusted		
Excess		
Budget Appropriation - Surplus (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("Excess in Operations" - Sheet 60)		
Deficit		
Anticipated Revenue - Deficit (General Budget) **		
Remainder = Balance of "Results of 2009 Operation" ("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 SEWER Utility for 2015:

2015 Appropriation Reserves Canceled in 2016	56,605.84	
Less: Anticipated Deficit in 2015 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		56,605.84

** Items must be shown in same amount on Sheet 58.

RESULTS OF 2016 OPERATIONS - SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXX	31,592.34
Unexpended Balances of Appropriations	XXXXXXX	12,067.02
Miscellaneous Revenue Not Anticipated	XXXXXXX	6,701.05
Unexpended Balances of 2015 Appropriation Reserves *	XXXXXXX	56,605.84
Sewer Overpayments Cancelled		
Operating Deficit - to Trial Balance	XXXXXXX	
Excess in Operations - to Operating Surplus	106,966.25	XXXXXXX
* See restriction in amount on Sheet 59, SECTION 2	106,966.25	106,966.25

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2016	XXXXXXX	492,921.67
Excess Resulting from 2016 Operations	XXXXXXX	106,966.25
Amount Appropriated in the 2016 Budget - Cash	40,000.00	XXXXXXX
Amount Appropriated in 2016 Budget - with Prior Written Consent of Director of Local Government Services		XXXXXXX
		XXXXXXX
Balance December 31, 2016	559,887.92	XXXXXXX
	559,887.92	559,887.92

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

Cash	80014-06	619,008.86
Investments	80014-07	
Interfund Accounts Receivable		-
Sub Total		619,008.86
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	59,120.94
Operating Surplus Cash or (Deficit in Operating Surplus Cash)	80014-09	559,887.92
Other Assets Pledged to Surplus: *		
Deferred Charges #		,
Operating Deficit #		
Total Other Assets		
		559,887.92

MAY NOT BE ANTICIPATED AS NON_CASH SURPLUS IN 2017 BUDGET

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

SCHEDULE OF SEWER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2015		\$ <u>14,021.78</u>
Increased by:		
Sewer Rents Levied		\$ <u>309,041.20</u>
Decreased by:		
Collections	\$ <u>288,564.60</u>	
Overpayments Applied	\$ <u> </u>	
Transfer to Sewer Liens	\$ <u> </u>	
Other - Prepaid Sewer Rents Applied	\$ <u>18,257.74</u>	
		\$ <u>306,822.34</u>
Balance December 31, 2016		\$ <u>16,240.64</u>

SCHEDULE OF SEWER LIENS

Balance December 31, 2015		\$ <u> </u>
Increased by:		
Transfers from Accounts Receivable	\$ <u> </u>	
Penalties and Costs	\$ <u> </u>	
Other	\$ <u> </u>	
		\$ <u> 0</u>
Decreased by:		
Collections	\$ <u> </u>	
Other	\$ <u> </u>	
		\$ <u> </u>
Balance December 31, 2016		\$ <u> 0</u>

DEFERRED CHARGES

-MANDATORY CHARGES ONLY-

SEWER UTILITY FUND

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

<u>Caused By</u>	Amount Dec. 31, 2015 per Audit <u>Report</u>	Amount in 2016 <u>Budget</u>	Amount Resulting from 2016	Balance as at <u>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>	Appropriated for in Budget of <u>Year 2017</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

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

SEWER UTILITY ASSESSMENT BONDS

	Debit	Credit	2017 Debt Service
Outstanding, January 1, 2016	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2016		XXXXXXX	
2017 Bond Maturities - Assessment Bonds			\$
2017 Interest on Bonds *		\$	
_____ UTILITY CAPITAL BONDS"			
Outstanding, January 1, 2016	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Matured			
Outstanding, December 31, 2016		XXXXXXX	
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	XXXXXXX		
Issued	XXXXXXX		
Paid		XXXXXXX	
Outstanding, December 31, 2016		XXXXXXX	
2017 Loan Maturities			
2017 Interest on Loans *			
WASTEWATER LOANS PAYABLE UTILITY LOAN			
Outstanding, January 1, 2016	XXXXXXX	121,889.34	
Issued	XXXXXXX		
Paid	121,889.34	XXXXXXX	
Outstanding, December 31, 2016	-	XXXXXXX	
	121,889.34	121,889.34	
2017 Loan Maturities			
2017 Interest on Loans *		\$ -	\$ -

INTEREST ON LOANS - SEWER UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2016 - N/A

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. 06-12 Sewer Utility Improvements	158,000.00	9/27/2012	78,000.00	9/23/2017	1.1799%	20,000.00	920.32	9/23/2017
2. 19-16 Sewer Utility Improvements	100,000.00	9/23/2016	100,000.00	9/23/2017	1.1799%		1,179.90	9/23/2017
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.	258,000.00		178,000.00			20,000.00	2,100.22	

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

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

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

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

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

INTEREST ON NOTES - SEWER UTILITY BUDGET			
2017 Interest on Notes		\$	2,100.22
Less: Interest Accrued to 12/31/2016 (Trial Balance)		\$	563.90
Subtotal		\$	1,536.32
Add: Interest to be Accrued as of 12/31/2017		\$	1,530.07
Required Appropriation - 2017		\$	3,066.39

(Do not crowd - add additional sheets)

DEBT SERVICE FOR UTILITY ASSESSMENT NOTES

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

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

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

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

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding 2016	2017 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Leases approved by LFB after to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
6.			
Total			

80051-0180051-02

(Do not crowd - add additional sheets)

SEWER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2016	XXXXXXXX	78,000.00
Received from 2016 Budget Appropriation *	XXXXXXXX	35,950.00
	XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXX	
List by Improvements-Direct Charges Made for Preliminary Costs:	XXXXXXXX	XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
		XXXXXXXX
Appropriated to Finance Improvement Authorizations	58,000.00	XXXXXXXX
		XXXXXXXX
Balance December 31, 2016	55,950.00	XXXXXXXX
	113,950.00	113,950.00

SEWER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS - N/A

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

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

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
15-16 Pump Station #3	31,000.00		31,000.00	31,000.00
19-16 Sewer Utility Improvements	525,000.00	498,000.00	27,000.00	27,000.00
Total	556,000.00	498,000.00	58,000.00	58,000.00

SEWER UTILITY CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS - N/A
YEAR - 2016

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	
Premium on Bond Sale And Note Sale	XXXXXXXXXX	
Funded Improvement Authorizations Canceled	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
Appropriated to 2016 Budget Revenue		XXXXXXXXXX
Balance December 31, 2016		XXXXXXXXXX

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 2013

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

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

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

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- 1, 1a & 1b. Certification and Affidavit
 - 1c. Municipal Budget Local Examination Certification
 - 1d. Report of Federal and State Financial Assistance Expenditures of Awards
 2. Instructions and Certification
 - 3, 3a & 3b. Trial Balance - Current Fund
 4. Trial Balance - Public Assistance Fund
 5. Trial Balance - Federal and State Funds
 - 6 & 6b. Trial Balance - Trust Funds / Schedule of Trust Fund Reserves
 - 6a. Municipal Public Defender Certification - P.L. 1997, C. 256
 7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
 8. Trial Balance - Capital Fund
 - 9 & 9a. Cash Reconciliation
 10. Federal and State Grants Receivable
 - 11 & 11a. Appropriated Reserves for Federal and State Grants
 12. Unappropriated Reserves for Federal and State Grants
 13. Local District School Tax - Municipal Open Space Tax
 14. Regional School Tax - Regional High School Tax
 15. County Taxes Payable - Special District Taxes
 16. Reserves for State and Federal Aid for Library Services
 - 17 & 17a. General Budget Revenues
 17. Allocation of Current Tax Collections
 18. General Budget Appropriations
 18. Emergency Appropriations for Local District School Purposes
 19. Results of 2008 Operation - Current Fund
 20. Schedule of Miscellaneous Revenues Not Anticipated
 21. Surplus Account and Analysis of Balance
 22. Current Tax Levy
 - 22a. Accelerated Tax Sale/Tax Levy Sale Chapter 99 To Calculate Underlying Tax Collection Rate for 2008
 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
 24. Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
 25. Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
 - 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
 26. Delinquent Taxes and Tax Title Liens
 27. Foreclosed Property; Contract Sales; Mortgage Sales
 28. Deferred Charges and List of Judgments - Current
 29. Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
 30. Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
 - 31 & 31a. Summary Statement of Debt Service Requirements - Municipal (or County)
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 33. Debt Service for Notes (Other than Assessment Notes)
 - 34 & 34a. Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations
 - 35 & 35a. Improvement Authorizations
 36. Capital Improvement Fund
 37. Down Payment
 37. Capital Improvements Authorized in 2008
 38. General Capital Surplus, Bond Covenants
 39. Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
- ## UTILITIES ONLY
40. Instructions
 - 41 & 55. Trial Balance - Utility Fund
 - 42 & 56. Trial Balance - Utility Assessment Trust Funds
 - 43 & 57. Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
 - 44 & 58. Utility Revenues and Appropriations
 - 45 & 59. 2008 Utility Operations
 - 46 & 60. Results of Operation, Operating Surplus and Analysis
 - 47 & 61. Utility Accounts Receivable, Utility Liens
 - 48 & 62. Deferred Charges and List of Judgments - Utility
 - 49 & 63. Summary Statement of Debt Service Requirements
 - 49a & 63a. Summary Statement of Loan Requirements
 - 50 & 64. Debt Service for Utility Notes (Other than Utility Assessment Notes)
 - 51 & 65. Debt Service for Utility Assessment Notes
 - 51a & 65a. Schedule of Capital Lease Program Obligations
 - 52 & 66. Improvement Authorizations (Utility Capital)
 - 53 & 67. Capital Improvement Fund and Down Payments
 - 54 & 68. Utility Capital Improvements Authorized in 2008; Utility Capital Surplus