

Township Of Manchester [Code 1518], Ocean County - AFS CY 2016

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2016 (UNAUDITED)

POPULATION LAST CENSUS	43,070
NET VALUATION TAXABLE 2016	\$3,254,213,582
MUNICODE	1518

**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 Manchester _____, 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, Diane Lapp, am the Chief Financial Officer, License# N-0488, of the Township of Manchester, 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 _____ Diane Lapp _____
 Title Chief Financial Officer
 Address _____
 Phone Number _____
 Fax Number _____
 Email _____

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 Manchester 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**

(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 an appropriation or levy "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 Manchester

Chief Financial Officer: Diane Lapp

Signature: *Diane Lapp*

Certificate #: N-0488

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: Township of Manchester

Chief Financial Officer: Diane Lapp

Signature: _____

Certificate #: N-0488

Date: _____

21-600823
Federal ID #

Township of Manchester
Municipality

Ocean
County

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

Fiscal Year Ending: December 31, 2016

(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL \$ <u>875,142.89</u>	\$ <u>353,272.37</u>	\$ <u>-</u>

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

- 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 OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$750,000 beginning with Fiscal Year ending after 1/1/2016. Expenditures are defined in Section 205 of OMB A-133.

- (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.

Isaac Lapp
Signature of Chief Financial Officer

February 8, 2017
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 Township of Manchester 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 _____

(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. 54:4-3 5, was in the amount of \$ 3,254,213,582.00



SIGNATURE OF TAX ASSESSOR

Township of Manchester
MUNICIPALITY

Ocean
COUNTY

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

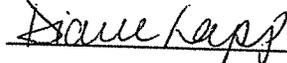
Municipal Public Defender Expended Prior Year 2015.....(1) \$ 31,550.00
x 25%
(2) \$ 7,887.50

Municipal Public Defender Trust Cash Balance December 31, 2016(3) \$ 26,150.32

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: $3 - (1 + 2) =$ NONE

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: Diane Lapp
Signature: 
Certificate #: N-0488
Date: 2/10/17

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2015 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2016
1. <u>NJ Unemployment Insurance</u>	211,852.58	19,521.04	10,473.75	220,899.87
2. <u>Tax Title Lien Redemption</u>	694,269.56	2,102,939.82	1,628,889.23	1,168,320.15
3. <u>Performance Bonds</u>	1,865,137.58	818,530.67	899,637.75	1,784,030.50
4. <u>LETA/Drug Enforcement</u>	38,933.58	18,993.17	20,986.20	36,940.55
5. <u>Open Space</u>	536,963.77	1,151,664.09	512,605.97	1,176,021.89
6. <u>Manchester Day</u>	9,142.71	36,044.50	43,021.50	2,165.71
7. <u>Public Defender Fees</u>	40,998.82	17,587.88	32,436.38	26,150.32
8. <u>Municipal Drug Alliance</u>	11,840.34	16,191.74	15,695.44	12,336.64
9. <u>Recreation</u>	13,978.33	48,559.47	42,515.31	20,022.49
10. <u>Affordable Housing</u>	1,030,311.61	215,775.34	1,018,965.27	227,121.68
11. <u>Retirement Pay</u>	45,863.50			45,863.50
12. <u>Lakehurst-Manchester BOI</u>	1,242.59	42,904.85	7,037.80	37,109.64
13. <u>Reserve for Snow Trust</u>	20,129.41			20,129.41
14. _____				-
15. _____				-
16. _____				-
17. _____				-
18. _____				-
19. _____				-
20. _____				-
21. _____				-
22. _____				-
23. _____				-
24. _____				-
25. _____				-
26. _____				-
27. _____				-
28. _____				-
29. _____				-
30. _____				-
31. _____				-
32. _____				-
33. _____				-
34. _____				-
35. _____				-
Totals:	4,520,664.38	4,488,712.57	4,232,264.60	4,777,112.35

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

Grant	Balance January 1, 2016	2016 Budget Revenue Realized	Received	Cancelled	Transferred From Unappropriated Reserve Balance	Balance Dec. 31, 2016
MUNICIPAL DRUG ALLIANCE						-
SFY12/CY13/CY14	17,291.74	16,840.00	21,141.82			12,989.92
NJ Forestry Grant						-
EOC Renovation						-
SFY2001	18,843.39					18,843.39
SFY2002	27,496.00					27,496.00
Senior Outreach Grant						-
CY15						-
CY15						-
Child Passenger Safety Grant						-
Drunk Driving Enforcement Fund						-
Clean Communities Grant		126,534.92	126,534.92			-
Click it or Ticket Ch159						-
Bulleproof Vest Program CH159	5,471.81					5,471.81
FEMA Hazard Mitigation	516,337.00					516,337.00
NJDOT Broadway		325,000.00	215,115.17			109,884.83
Drive Sober or Get Pulled Over Ch159	4,400.00					4,400.00
Cops in Shops Ch159						-
Body Armor Grant Ch159						-
Totals	589,839.94	468,374.92	362,791.91	0.00	0.00	695,422.95

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

Grant	Balance January 1, 2016	Transferred from 2016		Expended	Cancel	Cancel Prior Encumbrance	Balance Dec. 31, 2016
		Budget	Appropriations By 40A:4-87				
Senior Outreach Grant							
CY2015/CY2016	70,301.54	556,372.00		(495,583.23)			131,090.31
UNAPPROP: SR OUTREACH		12,000.00		(12,000.00)			-
Municipal Alliance Grant:							
CY13							-
CY14							-
CY15	11,347.07	23,340.00		(20,961.82)			13,725.25
DOT-Colonial Drive North	399.51						399.51
Body Armor Grant	6,586.96		5,953.51	(1,868.00)			10,672.47
Drive Sober or Get Pulled Over	15,000.00						15,000.00
Transportation Assistance Agreement	4,800.00	2,000.00		(6,800.00)			-
NJ Forestry	5,000.00						5,000.00
Clean Communities Grant	51,503.12		126,534.92	(56,134.24)			121,903.80
Click It or Ticket	200.00		4,800.00	0.00			5,000.00
Child Passenger	3,675.00		1,600.00	(2,275.00)			3,000.00
FEMA Hazard Mitigation	567,875.00			(351,377.81)			216,497.19
Cops In Shops	1,200.00		5,400.00	(4,600.00)			2,000.00
Drunk Driving Enforcement Fund	18,431.54		18,877.52	(7,513.85)			29,795.21
Department of Transportation-Colonial Drive	351.19						351.19
Department of Transportation-1st and 2nd Ave	20,505.69	33,301.91					53,807.60
Bulletproof Vest Program	5,868.38		7,005.00				12,873.38
Subtotals this Sheet ONLY	783,045.00	627,013.91	170,170.95	(959,113.95)	0.00	0.00	621,115.91

***LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2016		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85002-00	XXXXXXXXXX	
Levy School Year July 1, 2016 - June 30, 2017		XXXXXXXXXX	-
Levy Calendar Year 2016		XXXXXXXXXX	45,207,616.00
Paid		45,207,616.00	XXXXXXXXXX
Balance December 31, 2016		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017)	85004-00	-	XXXXXXXXXX
*Not including Type 1 school debt service, emergency authorizations-schools, transfer to		45,207,616.00	45,207,616.00

#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2016	85045-00	XXXXXXXXXX	
2016 Levy	85105-00	XXXXXXXXXX	324,517.00
Interest Earned		XXXXXXXXXX	-
Expended		324,517.00	XXXXXXXXXX
Balance December 31, 2016	85046-00	-	XXXXXXXXXX
		324,517.00	324,517.00

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 (Not in excess of 50% of Levy - 2015 - 2016) 85032-00	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 # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85034-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (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 (Not in excess of 50% of Levy - 2016 - 2017) 85044-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

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	81,184.08
		-
2016 Levy:	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	-
County Library 80003-04	XXXXXXXXXX	-
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	-
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	-
		15,613,495.46
Paid	15,620,095.58	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added & Omitted Taxes	74,583.96	XXXXXXXXXX
	15,694,679.54	15,694,679.54

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
Open Space - 81105-00 -	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00 -	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00 -	XXXXXXXXXX	XXXXXXXXXX
	-	XXXXXXXXXX
Total 2016 Levy 80003-07	XXXXXXXXXX	-
Paid 80003-08	-	XXXXXXXXXX
Balance December 31, 2016 80003-09	-	-
	0.00	0.00

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

SHEET NOT APPLICABLE		Debit	Credit
Balance January 1, 2016	80004-01	xxxxxxxxxx	
State Library Aid Received in 2016	80004-02	xxxxxxxxxx	
Expended	80004-09		xxxxxxxxxx
Balance December 31, 2016	80004-10	-	-
		0.00	0.00

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

Balance January 1, 2016	80004-03	xxxxxxxxxx	
State Library Aid Received in 2016	80004-04	xxxxxxxxxx	
Expended	80004-11		xxxxxxxxxx
Balance December 31, 2016	80004-12	-	-
		0.00	0.00

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

Balance January 1, 2016	80004-05	xxxxxxxxxx	
State Library Aid Received in 2016	80004-06	xxxxxxxxxx	
Expended	80004-13		xxxxxxxxxx
Balance December 31, 2016	80004-14	-	-
		0.00	0.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2016	80004-07	xxxxxxxxxx	
State Library Aid Received in 2016	80004-08	xxxxxxxxxx	
Expended	80004-15		xxxxxxxxxx
Balance December 31, 2016	80004-16	-	-
		0.00	0.00

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

SHEET NOT APPLICABLE		Debit	Credit
Balance January 1, 2016	80004-01	XXXXXXXXXX	
State Library Aid Received in 2016	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2016	80004-10	-	-
		0.00	0.00

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

Balance January 1, 2016	80004-03	XXXXXXXXXX	
State Library Aid Received in 2016	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2016	80004-12	-	-
		0.00	0.00

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

Balance January 1, 2016	80004-05	XXXXXXXXXX	
State Library Aid Received in 2016	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2016	80004-14	-	-
		0.00	0.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2016	80004-07	XXXXXXXXXX	
State Library Aid Received in 2016	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2016	80004-16	-	-
		0.00	0.00

STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,750,000.00	2,750,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Adopted Budget	8,328,511.48	9,014,485.60	685,974.12
Added by N.J.S. 40A:4-87: (List on 17a)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Totals from Sheet 17a	178,563.95	178,563.95	-
			-
Total Miscellaneous Revenue Anticipated 80103-	8,507,075.43	9,193,049.55	685,974.12
Receipts from Delinquent Taxes 80104-	800,000.00	957,751.64	157,751.64
			-
Amount to be Raised by Taxation:	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
(a) Local Tax for Municipal Purposes 80105-	21,246,283.15	xxxxxxxxxx	xxxxxxxxxx
(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-	21,246,283.15	21,475,933.99	229,650.84
	33,303,358.58	34,376,735.18	1,073,376.60

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxx	81,553,275.62
Amount to be Raised by Taxation	xxxxxxxxxx	xxxxxxxxxx
Local District School Tax 80109-00	45,207,616.00	xxxxxxxxxx
Regional School Tax 80119-00	-	xxxxxxxxxx
Regional High School Tax 80110-00	-	xxxxxxxxxx
County Taxes 80111-00	15,613,495.46	xxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	74,583.96	xxxxxxxxxx
Special District Taxes 80113-00	-	xxxxxxxxxx
Municipal Open Space Tax 80120-00	324,517.00	xxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxx	1,142,870.79
Deficit in Required Collection of Current Taxes (or) 80115-00	xxxxxxxxxx	-
Balance for Support of Municipal Budget (or) 80116-00	-	xxxxxxxxxx
*Excess Non-Budget Revenue (see footnote) 80117-00	21,475,933.99	xxxxxxxxxx
*Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxx	-
	82,696,146.41	82,696,146.41

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

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016

2016 Budget as Adopted	80012-01	33,124,794.66
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	178,563.95
Appropriated for 2016 (Budget Statement Item 9)	80012-03	33,303,358.61
Appropriated for 2016 by Emergency Appropriation (Budget Statement Item9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	33,303,358.61
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	33,303,358.61
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	29,894,002.46
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,142,870.79
Reserved	80012-10	2,266,485.36
Total Expenditures	80012-11	33,303,358.61
Unexpended Balances Canceled (see footnote)	80012-12	0.00

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)	-	
Total Authorizations		-
Deduct Expenditures:		
Paid or Charged	-	
Reserved	-	
Total Expenditures		-

RESULTS OF 2016 OPERATION

CURRENT FUND

		Debit	Credit
Excess of anticipated Revenues:			
Miscellaneous Revenues anticipated	80013-01	xxxxxxxxxx	xxxxxxxxxx
Delinquent Tax Collections	80013-02	xxxxxxxxxx	685,974.12
		xxxxxxxxxx	157,751.64
Required Collection of Current Taxes	80013-03	xxxxxxxxxx	229,650.84
Unexpended Balances of 2016 Budget Appropriations	80013-04	xxxxxxxxxx	-
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxx	528,325.90
Miscellaneous Revenue Not Anticipated Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxx	-
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxx	-
Sale of Municipal Assets		xxxxxxxxxx	-
Unexpended Balances of 2015 Appropriation Reserves	80013-05	xxxxxxxxxx	1,431,524.53
Prior Years Interfunds Returned in 2016	80013-06	xxxxxxxxxx	-
State Audit of Senior and Vets		xxxxxxxxxx	22,248.70
		xxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)			
Balance January 1, 2016	80013-07	-	xxxxxxxxxx
Balance December 31, 2016	80013-08	xxxxxxxxxx	-
Deficit in Anticipated Revenues:			
Miscellaneous Revenues Anticipated	80013-09	-	xxxxxxxxxx
Delinquent Tax Collections	80013-10	-	xxxxxxxxxx
			xxxxxxxxxx
Required Collection of Current Taxes	80013-11	-	xxxxxxxxxx
Interfund Advances Originating in 2016	80013-12	-	xxxxxxxxxx
PY TAX REFUNDS		61,749.25	xxxxxxxxxx
			xxxxxxxxxx
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxx	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,993,726.48	xxxxxxxxxx
		3,055,475.73	3,055,475.73

**SURPLUS - CURRENT FUND
YEAR 2016**

		Debit	Credit
1. Balance January 1, 2016	80014-01	xxxxxxxxxx	5,512,101.92
2.		xxxxxxxxxx	
3. Excess Resulting from 2016 Operations	80014-02	xxxxxxxxxx	2,993,726.48
4. Amount Appropriated in the 2016 Budget - Cash	80014-03	2,750,000.00	xxxxxxxxxx
5. Amount Appropriated in the 2016 Budget with Prior Written Consent of Director of Local Government Services	80014-04	-	xxxxxxxxxx
6.			xxxxxxxxxx
7. Balance December 31, 2016	80014-05	5,755,828.40	xxxxxxxxxx
		8,505,828.40	8,505,828.40

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

Cash	80014-06	9,970,590.97
Investments	80014-07	
Change Fund		1,025.00
Sub Total		9,971,615.97
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	4,371,534.60
Cash Surplus	80014-09	5,600,081.37
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	0.00
Deferred Charges #	80014-12	155,747.03
Cash Deficit #	80014-13	
Total Other Assets	80014-14	155,747.03
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	5,755,828.40

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 the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

**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		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	41,315.17
2. Sr. Citizens Deductions Per Tax Billings	1,134,500.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	587,750.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	18,750.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	13,673.31
8. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes	XXXXXXXXXX	100,832.87
9. Received in Cash from State	XXXXXXXXXX	1,698,984.62
10. State Audit Adjustment	22,248.70	
11.		
12. Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	91,557.27	XXXXXXXXXX
	1,854,805.97	1,854,805.97

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

Line 2	<u>1,134,500.00</u>	need to adjust for delinquent taxes for 2015 only
Line 3	<u>587,750.00</u>	
Line 4	<u>18,750.00</u>	
Sub-Total	<u>1,741,000.00</u>	
Less: Line 7	<u>13,673.31</u>	
To Item 10, Sheet 22	<u><u>1,727,326.69</u></u>	

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

		Debit	Credit
Balance January 1, 2016		XXXXXXXXXX	374,033.41
Taxes Pending Appeal	374,033.41	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 Appelants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		4,128.46	XXXXXXXXXX
		-	XXXXXXXXXX
Balance December 31, 2016		369,904.95	XXXXXXXXXX
Taxes Pending Appeal *	369,904.95	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
		374,033.41	374,033.41

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

Andrea Maskell
Signature of Tax Collector

T-1534
License #

2/10/2017
Date

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

		YEAR 2017	YEAR 2016
1. Total General Appropriations for 2017 Municipal Budget State-			
ment Item 8(L)(Exclusive of Reserve for Uncollected Taxes)	80015-	32,776,349.27	XXXXXXXXXX
2. Local District School Tax -	80016-		
Actual			
Estimate **	80017-	45,208,000.00	XXXXXXXXXX
3. Regional School District Tax -	80025-		
Actual			
Estimate *	80026-		XXXXXXXXXX
4. Regional High School Tax -	80018-		
School Budget			
Actual	80019-		XXXXXXXXXX
Estimate *			
5. County Tax	80020-		
Actual			
Estimate *	80021-	15,538,913.00	XXXXXXXXXX
6. Special District Tax	80022-		
Actual			
Estimate *	80023-		XXXXXXXXXX
7. Municipal Open Space Tax	80027-		
Actual			
Estimate *	80028-	325,422.00	XXXXXXXXXX
8. Total General Appropriations & Other Taxes	80024-01	93,848,684.27	
9. Less: Total Anticipated Revenues from 2017 in	80024-02	12,471,866.00	
Municipal Budget (Item 5)			
10. Cash Required from 2017 Taxes to Support	80024-03	81,376,818.27	
Local Municipal Budget and Other Taxes			
11. Amount of Item 10 Divided by	80024-04	98.63%	[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	82,507,166.45	
Analysis of Item 11:			
Local District School Tax		45,208,000.00	
(Amount Shown on Line 2 Above)			
Regional School District Tax		0.00	
(Amount Shown on Line 3 Above)			
Regional High School Tax		0.00	
(Amount Shown on Line 4 Above)			
County Tax		15,538,913.00	
(Amount Shown on Line 5 Above)			
Special District Tax		0.00	
(Amount Shown on Line 6 Above)			
Municipal Open Space Tax		325,422.00	
(Amount Shown on Line 7 Above)			
Tax in Local Municipal Budget		21,434,831.45	
Total Amount (see Line 11)		82,507,166.45	
12. Appropriation: Reserve for Uncollected Taxes (Budget			
Statement, Item 8(M) (Item 11, Less Item 10)	80024-06	1,130,348.18	
Computation of "Tax in Local Municipal Budget"			
Item 1 - Total General Appropriations		32,776,349.27	
Item 12 - Appropriation: Reserve for Uncollected Taxes		1,130,348.18	
Sub-Total		33,906,697.45	
Less: Item 9 - Total Anticipated Revenues		12,471,866.00	
Amount to be Raised by Taxation in Municipal Budget	80024-07	21,434,831.45	

* 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 I of Education to the Commissioner of Education on January 15, 2017 (Chap. 13 P.L. 1978). Consideration must be given calendar year calculation

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.

NOT APPLICABLE

- A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ N/A

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

- C. *TIMES*: % of increase of Amount to be
 Raised by Taxes over Prior Year N/A %
 [(2017 Estimated Total Levy - 2016 Total Levy) / 2016 Total Levy]

- D. Reserve for Uncollected Taxes Exclusion Amount
 [(B x C) + B] \$ N/A

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

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) \$ N/A
- Total \$ -
- 3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ -
- 4. Cash Required \$ -
- 5. Total Required at 0.00% (items 4 + 6) \$ -
- 6. Reserve for Uncollected Taxes (item E above) \$ N/A

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2016			1,283,361.17	XXXXXXXXXX
A. Taxes	83102-00	1,032,702.70	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	250,658.47	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes	83105-00		XXXXXXXXXX	269,213.78
B. Tax Title Liens	83106-00		XXXXXXXXXX	153,293.80
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	316,279.65
5. Added Tax Title Liens			83111-00	52,306.25
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens	83104-00		XXXXXXXXXX	(1) 43,657.53
B. Tax Title Liens - Transfer from Taxes	83107-00		(1) 43,657.53	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	1,229,439.49
8. Totals			1,695,604.60	1,695,604.60
9. Balance Brought Down			1,229,439.49	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	1,059,870.53
A. Taxes	83116-00	1,001,419.71	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	58,450.82	XXXXXXXXXX	XXXXXXXXXX
11. Interests and Costs - 2016 Tax Sale			83118-00	4,844.49
12. 2016 Taxes Transferred to Liens			83119-00	180,823.40
13. 2016 Taxes			83123-00	914,125.33
14. Balance December 31, 2016			XXXXXXXXXX	1,269,362.18
A. Taxes	83121-00	948,816.66	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	320,545.52	XXXXXXXXXX	XXXXXXXXXX
15. Totals			2,329,232.71	2,329,232.71

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No.9) is 86.20%

17. Item No. 14 multiplied by percentage shown above is \$ 1,094,190.20 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	9,762,200.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2016		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A. ADDED FORECLOSED PROPERTY	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	9,762,200.00
		9,762,200.00	9,762,200.00

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	-
		0.00	0.00

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	-
		0.00	0.00

Analysis of Sale of Property:

* Total Cash Collected in 2016

(84125-00)

Realized in 2016 Budget

To Results of Operations (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		Amount Resulting from 2016	Balance as at <u>Dec. 31, 2016</u>
	Dec. 31, 2015 per Audit <u>Report</u>	Amount in 2016 <u>Budget</u>		
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____
11. _____	\$ _____	\$ _____	\$ _____	\$ _____

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

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

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

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.	_____	_____	_____	\$ _____	_____
5.	_____	_____	_____	\$ _____	_____

**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	8,935,000.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	800,000.00	xxxxxxxxxx	
Outstanding, December 31, 2016	80033-04	8,135,000.00	xxxxxxxxxx	
		8,935,000.00	8,935,000.00	
2017 Bond Maturities - General Capital Bonds			80033-05	\$ 840,000.00
2017 Interest on Bonds *		80033-06	238,712.52	
ASSESSMENT SERIAL BONDS NOT APPLICABLE				
Outstanding January 1, 2016	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2016	80033-10	-	xxxxxxxxxx	
		-	-	
2017 Bond Maturities - Assessment Bonds			80033-11	\$ -
2017 Interest on Bonds *		80033-12	-	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 238,712.52

LIST OF BONDS ISSUED DURING 2016

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

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

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	xxxxxxxxxxx	811,292.01	
Issued	80033-02	xxxxxxxxxxx		
Paid	80033-03	134,564.31	xxxxxxxxxxx	
Outstanding, December 31, 2016	80033-04	676,727.70	xxxxxxxxxxx	
		811,292.01	811,292.01	
2017 Loan Maturities			80033-05	\$ 113,915.71
2017 Interest on Loans			80033-06	\$ 12,967.59
Total 2017 Debt Service for Green Acres Loan			80033-13	\$ 126,883.30

LOAN

Outstanding January 1, 2016	80033-07	xxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxx		
Paid	80033-09		xxxxxxxxxxx	
Outstanding, December 31, 2016	80033-10	-	xxxxxxxxxxx	
		-	-	
2017 Loan Maturities			80033-11	\$ -
2017 Interest on Loans			80033-12	\$ -
Total 2017 Debt Service for Loan			80033-13	\$ -

LIST OF LOANS ISSUED DURING 2016

NOT APPLICABLE 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

<<<THIS SHEET NOT APPLICABLE>>>

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

LIST OF BONDS ISSUED DURING 2016

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

2017 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding 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. _____		\$ -	\$ -
7. _____		\$ -	\$ -

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. 08-028 Various Capital Improvements	3,000,000.00	12/18/08	1,918,260.00	04/06/17	0.850%	193,345.00	71,095.80	04/06/17
2. 08-028 Various Capital Improvements	2,353,250.00	12/10/09	2,353,250.00	04/06/17	0.850%	4,290.00		
3. 08-037 Paving of Alexander Avenue	81,500.00	12/10/09	60,050.00	04/06/17	0.850%	29,750.00		
4. 09-001 Purchase of Firetruck	565,250.00	12/10/09	416,500.00	04/06/17	0.850%			
5. 15-022 Mobile Video recorders	190,000.00		190,000.00	04/06/17	0.850%			
6. 15-023 Various Projects for Public Works and Admin	2,157,450.00		2,157,450.00	04/06/17	0.850%			
7. 16-004 Various Projects for Police and Fire	1,292,000.00		1,292,000.00	04/06/17	0.850%			
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
TOTALS	9,639,450.00	xxxxxxxxxxx	8,387,510.00	xxxxxxxxxxx	xxxxxxxxxxx	227,385.00	71,095.80	xxxxxxxxxxx

80051-01

80051-02

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)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

NOT APPLICABLE

Purpose	Amount of Lease 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.			
15.			
16.			
17.			
Totals		80051-01	80051-02

NOT APPLICABLE

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Code No	Purpose	Balance January 1, 2016		2016 Authorizations	Expended	Authorizations Canceled	Balance - December 31, 2016	
		Funded	Unfunded				Funded	Unfunded
#04-007	Road Improvements Colonial Drive		7,424.34				-	7,424.34
#05-001	Soccer Complex		96,919.84				-	96,919.84
#05-009	Open Space						-	-
#05-057	Reconstruction of Northampton Blvd						-	-
#05-058-1	Police Projects	47,112.30			18,048.97		29,063.33	-
#08-028-1	Acquisition of Public Works Vehicles						-	-
#08-028-2	Various Park Improvements		6,842.81				-	6,842.81
#08-028-3	Various Environmental Projects		20,411.55				-	20,411.55
#08-028-4	Various Capital Improvements Buildings and Grounds		202,064.56		190,561.35		-	11,503.21
#08-028-5	Paving of Various Roads		2,818.70				-	2,818.70
#08-028-6	Various Technology Projects		79,305.31		13,150.20		-	66,155.11
#08-028-7	Purchase of Police Vehicles and Weapons		3,257.19				-	3,257.19
#08-028-9	Purchase of Various Land		158,000.00				-	158,000.00
#15-012	CAD Software Purchase	300,000.00					300,000.00	-
#15-016	Fire Truck Acquisition	75,750.00	1,439,250.00		499,905.26		-	1,015,094.74
#15-022	Mobile Video Recorders	10,000.00	190,000.00		199,967.00		-	33.00
#15-023	Various Improvement Admin and Public Works	113,550.00	2,157,450.00		676,075.15		199,609.00	1,395,315.85
#16-004	Various Improvements Police and Fire			1,360,000.00			68,000.00	1,292,000.00
#16-033	Fire Equipment			45,591.00			45,591.00	-
#16-035	Various Improvements Police and Fire			400,000.00			20,000.00	380,000.00
**16-035 Amended Ord 16-004								
Totals		546,412.30	4,363,744.30	1,805,591.00	1,643,298.93	-	616,672.33	4,455,776.34

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

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2016	80030-01	XXXXXXXXXX	
Received from 2016 Budget Appropriations *	80030-02	XXXXXXXXXX	
Received from 2016 Emergency Appropriations *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		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 to be 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
Total 80032-00	-	-	-	-

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	427,080.11
Premium on Sale of Bonds		xxxxxxxxxx	1.01
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	427,081.12	xxxxxxxxxx
		427,081.12	427,081.12

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 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 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 \$ 82,680,099.58
2. Amount of Item 1 Collected in 2016 (*) \$ 81,553,275.62
3. Seventy (70) percent of Item 1 \$ 57,876,069.70
- (* Including prepayments and overpayment 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 puposes:
Levy -- \$ - = \$ -
3. Cash Deficit 2016 \$ -
4. 4% of 2016 Tax Levy for all puposes:
Levy -- \$ 82,680,099.58 = \$ 3,307,203.98

E.

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

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

<u>Pages numbered</u>	<u>Name of Utility</u>	<u>Abbreviated Name / Comment</u>
41 - 54	Water East	ESA-WATER
55 - 68	Sewer East	ESA-SEWER
55_i - 68_i	Water West	WSA-WATER
55_ii - 68_ii	Sewer West	WSA-SEWER

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 ESA-WATER 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 Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Other Liabilities						...
Trust Surplus						...
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Totals	0.00	0.00	0.00	0.00	0.00	0.00

**SCHEDULE OF
ESA-WATER UTILITY BUDGET - 2016**

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated	91301-	350,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services	91302-	-	-
Rents	91303-	2,100,000.00	61,488.76
Fire Hydrant Service	91304-	-	-
Miscellaneous	91305-	100,000.00	86,063.61
		-	-
		-	-
		-	-
		-	-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
		-	-
		-	-
		-	-
		-	-
Subtotal		2,550,000.00	147,552.37
Deficit (General Budget) **	91306-	-	-
	91307-	2,550,000.00	147,552.37

** 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:	xxxxxxxx
Adopted Budget	2,550,000.00
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	2,550,000.00
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	2,550,000.00
Deduct Expenditures:	
Paid or Charged	2,434,662.55
Reserved	65,337.45
Surplus (General Budget)**	-
Total Expenditures	2,500,000.00
Unexpended Balance Canceled (See Footnote)	50,000.00

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
ESA-WATER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 ESA-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:

SECTION 1 NOT APPLICABLE

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2015 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
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 2016 Operations" ("Excess in Operations" - Sheet 46)		-
Deficit		-
Anticipated Revenue - Deficit (General Budget) **		-
Remainder = Balance of "Results of 2016 Operations" ("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 ESA-WATER Utility for 2015:

2015 Appropriation Reserves Canceled in 2016	172,056.49	
Less: Anticipated Deficit in 2015 Budget - Amount Received and Due from Current Fund - If none, enter "None"		None
* Excess (Revenue Realized)		172,056.49

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

**RESULTS OF 2016 OPERATIONS
ESA-WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	147,552.37
Unexpended Balances of Appropriations	xxxxxxxxxx	50,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	-
Unexpended Balances of 2015 Appropriation Reserves *	xxxxxxxxxx	172,056.49
Deficit in Anticipated Revenue		xxxxxxxxxx
Final Accrued Interest Adjustment	0.25	xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	369,608.61	xxxxxxxxxx
* See restrictions in amount on Sheet 45, SECTION 2	369,608.86	369,608.86

OPERATING SURPLUS - ESA-WATER UTILITY

	Debit	Credit
Balance January 1, 2016	xxxxxxxxxx	451,840.91
Excess in Results of 2016 Operations	xxxxxxxxxx	369,608.61
Amount Appropriated in 2016 Budget-Cash	350,000.00	xxxxxxxxxx
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2016	471,449.52	xxxxxxxxxx
	821,449.52	821,449.52

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

Cash		932,183.40
Investments		
Interfund Accounts Receivable		
Subtotal		932,183.40
Deduct Cash Liabilities Marked with "C" on Trial Balance		460,733.88
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		471,449.52
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET.		471,449.52

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

**SCHEDULE OF ESA-WATER UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2015		\$ <u>159,797.48</u>
Increased by:		
Esa-Water Rents Levied		\$ <u>2,152,956.47</u>
Decreased by:		
Collections	\$ <u>2,161,488.76</u>	
Overpayments applied	\$ <u>-</u>	
Transfer to Esa-Water Liens	\$ <u>26.90</u>	
Other	\$ <u>-</u>	
		\$ <u>2,161,515.66</u>
Balance December 31, 2016		\$ <u>151,238.29</u>

SCHEDULE OF ESA-WATER UTILITY LIENS

Balance December 31, 2015		\$ <u>104.20</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>26.90</u>	
Penalties and Costs	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>26.90</u>
Decreased by:		
Collections	\$ <u>-</u>	
Other	\$ <u>105.91</u>	
		\$ <u>105.91</u>
Balance December 31, 2016		\$ <u>25.19</u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
ESA-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 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>
	NONE			
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 OF 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

NONE

<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. _____	_____	_____	\$ _____	_____

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

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Bond Maturities - Assessment Bonds			\$ -
2017 Interest on Bonds *		\$	
ESA-WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2016	XXXXXXXXXX	495,000.00	
Issued	XXXXXXXXXX		
Paid	495,000.00	XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	495,000.00	495,000.00	
2017 Bond Maturities - Capital Bonds			\$ -
2017 Interest on Bonds *		\$ -	

INTEREST ON BONDS - ESA-WATER UTILITY BUDGET

2017 Interest on Bonds (* Items)	\$ -	NOT APPLICABLE
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

NOT APPLICABLE

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

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

ESA-WATER UTILITY _____ LOAN

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Loan Maturities			\$ -
2017 Interest on Loans *		\$ -	
ESA-WATER UTILITY		LOAN	
Outstanding January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Loan Maturities			\$ -
2017 Interest on Loans *		\$ -	

INTEREST ON LOANS - ESA-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

SCHEDULE OF ESA-WATER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease 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.			
15.			
16.			
Totals			

**ESA-WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	1,402,389.94
Received from 2016 Budget Appropriations *	XXXXXXXXXX	-
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	204,105.45
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2016	1,606,495.39	XXXXXXXXXX
	1,606,495.39	1,606,495.39

**ESA-WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	
Received from 2016 Budget Appropriations *	XXXXXXXXXX	
Received from 2016 Emergency Appropriations *	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 to be permitted to lapse.

ANALYSIS OF ESA-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 Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Other Liabilities						...
Trust Surplus						...
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Totals	0.00	0.00	0.00	0.00	0.00	0.00

**SCHEDULE OF
ESA-SEWER UTILITY BUDGET - 2016**

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated -01	1,000,000.00	1,000,000.00	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services -02	-	-	-
User Fees	3,500,000.00	3,554,945.60	54,945.60
Miscellaneous Revenues	125,000.00	178,930.89	53,930.89
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxx	xxxxxxxx	xxxxxxxx
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Subtotal	4,625,000.00	4,733,876.49	108,876.49
Deficit (General Budget) ** -07	-	-	-
	-08	4,625,000.00	4,733,876.49

** 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:	xxxxxxxx
Adopted Budget	4,625,000.00
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	4,625,000.00
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	4,625,000.00
Deduct Expenditures:	
Paid or Charged	3,602,795.80
Reserved	422,204.20
Surplus (General Budget)**	-
Total Expenditures	4,025,000.00
Unexpended Balance Canceled (See Footnote)	600,000.00

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
ESA-SEWER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 ESA-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:

SECTION 1 NOT APPLICABLE

Revenue Realized:	XXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2015 Appropriation Reserves Canceled * (Excess Revenue Realized)		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXX	
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 2016 Operations" ("Excess in Operations" - Sheet 60)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2016 Operations" ("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 ESA-SEWER Utility for 2015:

2015 Appropriation Reserves Canceled in 2016	822,110.95
Less: Anticipated Deficit in 2015 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None
* Excess (Revenue Realized)	822,110.95

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

**RESULTS OF 2016 OPERATIONS
ESA-SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	108,876.49
Unexpended Balances of Appropriations	xxxxxxxxxx	600,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2015 Appropriation Reserves *	xxxxxxxxxx	822,110.95
Accrued interest adjustment		0.25
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	1,530,987.69	xxxxxxxxxx
* See <u>restrictions</u> in amount on Sheet 59, SECTION 2	1,530,987.69	1,530,987.69

OPERATING SURPLUS - ESA-SEWER UTILITY

	Debit	Credit
Balance January 1, 2016	xxxxxxxxxx	2,508,676.31
Excess in Results of 2016 Operations	xxxxxxxxxx	1,530,987.69
Amount Appropriated in 2016 Budget-Cash	1,000,000.00	xxxxxxxxxx
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2016	3,039,664.00	xxxxxxxxxx
	4,039,664.00	4,039,664.00

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

Cash		3,770,492.03
Investments		
Interfund Accounts Receivable		644.49
Subtotal		3,771,136.52
Deduct Cash Liabilities Marked with "C" on Trial Balance		731,472.52
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		3,039,664.00
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET.		3,039,664.00

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

**SCHEDULE OF ESA-SEWER UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2015		\$ <u>91,851.41</u>
Increased by:		
Esa-Sewer Rents Levied		\$ <u>3,556,976.76</u>
Decreased by:		
Collections	\$ <u>3,554,945.60</u>	
Overpayments applied	\$ _____	
Transfer to Esa-Sewer Liens	\$ _____ -	
Other	\$ _____ -	
		\$ <u>3,554,945.60</u>
Balance December 31, 2016		\$ <u>93,882.57</u>

**SCHEDULE OF ESA-SEWER UTILITY LIENS
THIS SECTION NOT APPLICABLE**

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 -
ESA-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 <u>from 2016</u>	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 OF 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. _____	_____	_____	\$ _____	_____

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

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Bond Maturities - Assessment Bonds			\$ -
2017 Interest on Bonds *		\$	
ESA-SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2016	XXXXXXXXXX	545,000.00	NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid	545,000.00	XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	545,000.00	545,000.00	
2017 Bond Maturities - Capital Bonds			\$ -
2017 Interest on Bonds *		\$ -	

INTEREST ON BONDS - ESA-SEWER UTILITY BUDGET

2017 Interest on Bonds (* Items)	\$ -	NOT APPLICABLE
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

NOT APPLICABLE

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2017 DEBT SERVICE FOR LOANS**
ESA-SEWER UTILITY _____ LOAN

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Cancelled			
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Loan Maturities			\$ -
2017 Interest on Loans *		\$ -	
ESA-SEWER UTILITY		LOAN	
Outstanding January 1, 2016	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Loan Maturities			\$ -
2017 Interest on Loans *		\$ -	

INTEREST ON LOANS - ESA-SEWER UTILITY BUDGET

2017 Interest on Loans (* Items)	\$ -	NOT APPLICABLE
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

NOT APPLICABLE

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR ESA-SEWER 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.								
11.								
12.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ESA-SEWER 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.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

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 ESA-SEWER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease 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.			
15.			
16.			
Totals		80051-01	80051-02

AFS - CY 2016 : Township of Manchester, Ocean County [1518]
NOT APPLICABLE

**ESA-SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	2,817,137.10
Received from 2016 Budget Appropriations *	XXXXXXXXXX	
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	16,810.63
#15-020 BackHoe Equipment		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2016	2,833,947.73	XXXXXXXXXX
	2,833,947.73	2,833,947.73

**ESA-SEWER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	
Received from 2016 Budget Appropriations *	XXXXXXXXXX	
Received from 2016 Emergency Appropriations *	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 to be permitted to lapse.

ANALYSIS OF WSA-WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEGDED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2015	RECEIPTS			Disbursements	Balance Dec. 31, 2016
		Assessments and Liens	Operating Budget			
Assessment Serial Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Other Liabilities						...
Trust Surplus						...
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
Totals	0.00	0.00	0.00	0.00	0.00	0.00

**SCHEDULE OF
WSA-WATER UTILITY BUDGET - 2016**

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated -01	700,000.00	700,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services -02	-	-	-
User Fees 91303-	2,100,000.00	2,134,092.85	34,092.85
91304-	-	-	-
MRNA : Miscellaneous 91305-	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Subtotal	2,800,000.00	2,834,092.85	34,092.85
Deficit (General Budget) ** -07	-	-	-
-08	2,800,000.00	2,834,092.85	34,092.85

** 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_i

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	2,800,000.00
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	2,800,000.00
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	2,800,000.00
Deduct Expenditures:	
Paid or Charged	2,211,194.20
Reserved	188,805.80
Surplus (General Budget)**	-
Total Expenditures	2,400,000.00
Unexpended Balance Canceled (See Footnote)	400,000.00

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
WSA-WATER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 WSA-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:

SECTION 1 NOT APPLICABLE

Revenue Realized:	XXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2015 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXX	
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 2016 Operations" ("Excess in Operations" - Sheet 60 i)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2016 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60 i)	-	

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 WSA-WATER Utility for 2015:

2015 Appropriation Reserves Canceled in 2016	483,573.02
Less: Anticipated Deficit in 2015 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None
* Excess (Revenue Realized)	483,573.02

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

**RESULTS OF 2016 OPERATIONS
WSA-WATER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	34,092.85
Unexpended Balances of Appropriations	xxxxxxxxxx	400,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	22,609.49
Unexpended Balances of 2015 Appropriation Reserves *	xxxxxxxxxx	483,573.02
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	940,275.36	xxxxxxxxxx
* See <u>restrictions</u> in amount on Sheet 59_i, SECTION 2	940,275.36	940,275.36

OPERATING SURPLUS - WSA-WATER UTILITY

	Debit	Credit
Balance January 1, 2016	xxxxxxxxxx	1,497,309.28
Excess in Results of 2016 Operations	xxxxxxxxxx	940,275.36
Amount Appropriated in 2016 Budget-Cash	700,000.00	xxxxxxxxxx
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2016	1,737,584.64	xxxxxxxxxx
	2,437,584.64	2,437,584.64

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

Cash		2,290,763.24
Investments		
Interfund Accounts Receivable		
Subtotal		2,290,763.24
Deduct Cash Liabilities Marked with "C" on Trial Balance		553,178.60
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,737,584.64
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET.		1,737,584.64

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

**SCHEDULE OF WSA-WATER UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2015		\$ <u>119,701.31</u>
Increased by:		
Wsa-Water Rents Levied		\$ <u>2,120,252.81</u>
Decreased by:		
Collections	\$ <u>2,134,092.85</u>	
Overpayments applied	\$ _____	
Transfer to Wsa-Water Liens	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>2,134,092.85</u>
Balance December 31, 2016		\$ <u>105,861.27</u>

SCHEDULE OF WSA-WATER UTILITY LIENS

Balance December 31, 2015		\$ <u>128.77</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>-</u>	
Penalties and Costs	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Decreased by:		
Collections	\$ <u>-</u>	
Other ADJUSTMENT	\$ <u>128.77</u>	
		\$ <u>128.77</u>
Balance December 31, 2016		\$ <u>-</u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WSA-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			
	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>
	NONE			
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 OF REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

NONE		
<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. _____	_____	_____	\$ _____	_____

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

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Bond Maturities - Assessment Bonds			\$ -
2017 Interest on Bonds *		\$	
WSA-WATER UTILITY CAPITAL BONDS			
Outstanding January 1, 2016	XXXXXXXXXX	14,905,000.00	
Issued	XXXXXXXXXX		
Paid	263,000.00	XXXXXXXXXX	
Outstanding December 31, 2016	14,642,000.00	XXXXXXXXXX	
	14,905,000.00	14,905,000.00	
2017 Bond Maturities - Capital Bonds			\$ 265,000.00
2017 Interest on Bonds *		\$ 605,957.50	

INTEREST ON BONDS - WSA-WATER UTILITY BUDGET

2017 Interest on Bonds (* Items)	\$ 605,957.50	
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$ 252,483.50	
Subtotal	\$ 353,474.00	
Add: Interest to be Accrued as of 12/31/2017	\$ 248,066.00	
Required Appropriation 2017		\$ 601,540.00

LIST OF BONDS ISSUED DURING 2016

NOT APPLICABLE

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

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

WSA-WATER UTILITY _____ LOAN

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Loan Maturities			\$ -
2017 Interest on Loans *			\$ -
WSA-WATER UTILITY _____ LOAN			
Outstanding January 1, 2016	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Loan Maturities			\$ -
2017 Interest on Loans *			\$ -

INTEREST ON LOANS - WSA-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

NOT APPLICABLE

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR WSA-WATER 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.							
11.							
12.							
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-

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 - WSA-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 Appropriations - 2017	\$ -

(Do not crowd - add additional sheets)

SCHEDULE OF WSA-WATER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease 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.			
15.			
16.			
Totals	-	-	-

**WSA-WATER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	
Received from 2016 Budget Appropriations *	XXXXXXXXXX	60,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2016	60,000.00	XXXXXXXXXX
	60,000.00	60,000.00

**WSA-WATER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	
Received from 2016 Budget Appropriations *	XXXXXXXXXX	
Received from 2016 Emergency Appropriations *	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 to be permitted to lapse.

ANALYSIS OF WSA-SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEGDED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2015	RECEIPTS			Disbursements	Balance Dec. 31, 2016
		Assessments and Liens	Operating Budget			
Assessment Serial Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
						...
Other Liabilities						...
Trust Surplus						...
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
						...
						...
						...
Totals	0.00	0.00	0.00	0.00	0.00	0.00

**SCHEDULE OF
WSA-SEWER UTILITY BUDGET - 2016**

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated -01	400,000.00	400,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services -02	-	-	-
User Fees	2,175,000.00	2,249,139.69	74,139.69
Miscellaneous	50,000.00	53,526.68	3,526.68
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Subtotal	2,625,000.00	2,702,666.37	77,666.37
Deficit (General Budget) ** -07	-	-	-
-08	2,625,000.00	2,702,666.37	77,666.37

** 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_ii

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	2,625,000.00
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	2,625,000.00
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	2,625,000.00
Deduct Expenditures:	
Paid or Charged	2,283,295.86
Reserved	141,704.14
Surplus (General Budget)**	-
Total Expenditures	2,425,000.00
Unexpended Balance Canceled (See Footnote)	200,000.00

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

**RESULTS OF 2016 OPERATIONS
WSA-SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	77,666.37
Unexpended Balances of Appropriations	xxxxxxxxxx	200,000.00
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2015 Appropriation Reserves *	xxxxxxxxxx	168,315.25
PY REFUNDS		
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	445,981.62	xxxxxxxxxx
* See restrictions in amount on Sheet 59_ii, SECTION 2	445,981.62	445,981.62

OPERATING SURPLUS - WSA-SEWER UTILITY

	Debit	Credit
Balance January 1, 2016	xxxxxxxxxx	586,043.06
Excess in Results of 2016 Operations	xxxxxxxxxx	445,981.62
Amount Appropriated in 2016 Budget-Cash	400,000.00	xxxxxxxxxx
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2016	632,024.68	xxxxxxxxxx
	1,032,024.68	1,032,024.68

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

Cash		903,357.18
Investments		
Interfund Accounts Receivable		
Subtotal		903,357.18
Deduct Cash Liabilities Marked with "C" on Trial Balance		271,332.50
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		632,024.68
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
		632,024.68

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 WSA-SEWER UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2015		\$ <u>125,991.45</u>
Increased by:		
Wsa-Sewer Rents Levied		\$ <u>2,238,022.79</u>
Decreased by:		
Collections	\$ <u>2,249,139.69</u>	
Overpayments applied	\$ <u> </u>	
Transfer to Wsa-Sewer Liens	\$ <u>1,863.79</u>	
Other	\$ <u> -</u>	
		\$ <u>2,251,003.48</u>
Balance December 31, 2016		\$ <u>113,010.76</u>

SCHEDULE OF WSA-SEWER UTILITY LIENS

Balance December 31, 2015		\$ <u> -</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>1,863.79</u>	
Penalties and Costs	\$ <u> -</u>	
Other	\$ <u> -</u>	
		\$ <u>1,863.79</u>
Decreased by:		
Collections	\$ <u> -</u>	
Other	\$ <u> -</u>	
		\$ <u> -</u>
Balance December 31, 2016		\$ <u>1,863.79</u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WSA-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 <u>from 2016</u>	Balance as at <u>Dec. 31, 2016</u>
	NONE			
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 OF REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

	NONE		
<u>Date</u>	<u>Purpose</u>	<u>Amount</u>	
1. _____	_____	\$ _____	
2. _____	_____	\$ _____	
3. _____	_____	\$ _____	
4. _____	_____	\$ _____	
5. _____	_____	\$ _____	

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	NONE				
<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. _____	_____	_____	\$ _____	_____	

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

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Bond Maturities - Assessment Bonds			\$ -
2017 Interest on Bonds *		\$	
WSA-SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2016	XXXXXXXXXX	4,911,000.00	
Issued	XXXXXXXXXX		
Paid	118,000.00	XXXXXXXXXX	
Outstanding December 31, 2016	4,793,000.00	XXXXXXXXXX	
	4,911,000.00	4,911,000.00	
2017 Bond Maturities - Capital Bonds			\$ 136,000.00
2017 Interest on Bonds *		\$ 198,720.00	

INTEREST ON BONDS - WSA-SEWER UTILITY BUDGET

2017 Interest on Bonds (* Items)	\$ 198,720.00	
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$ 79,883.00	
Subtotal	\$ 118,837.00	
Add: Interest to be Accrued as of 12/31/2017	\$ 79,883.00	
Required Appropriation 2017		\$ 198,720.00

LIST OF BONDS ISSUED DURING 2016

NOT APPLICABLE

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

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

WSA-SEWER UTILITY _____ LOAN

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Loan Maturities			\$ -
2017 Interest on Loans *		\$ -	
WSA-SEWER UTILITY		LOAN	
Outstanding January 1, 2016	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Loan Maturities			\$ -
2017 Interest on Loans *		\$ -	

INTEREST ON LOANS - WSA-SEWER UTILITY BUDGET

2017 Interest on Loans (* Items)	\$ -	NOT APPLICABLE
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

NOT APPLICABLE

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

SCHEDULE OF WSA-SEWER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease 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.			
15.			
16.			
Totals	-	-	-

**WSA-SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

NOT APPLICABLE

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

**WSA-SEWER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	
Received from 2016 Budget Appropriations *	XXXXXXXXXX	
Received from 2016 Emergency Appropriations *	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 to be permitted to lapse.

