

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

POPULATION LAST CENSUS 15,217  
 NET VALUATION TAXABLE 2016 1,324,373,124  
 MUNICODE 0810

**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 Mantua, County of Gloucester

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 *Gayle L. Tschopp*  
 Name Gayle L. Tschopp  
 Title Chief Financial Officer  
 Email gtschopp@mantuatownship.com

(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) ~~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, Gayle L. Tschopp, am the Chief Financial Officer, License # N0472, of the Township of Mantua, County of Gloucester 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 *Gayle L. Tschopp*  
 Title Chief Financial Officer  
 Address 401 Main St., Mantua, NJ 08051  
 Phone Number 856-468-1500 ext. 118  
 Fax Number 856-468-2720  
 Email gtschopp@mantuatownship.com

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 Mantua 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 December 31, 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:

\_\_\_\_\_  
Registered Municipal Accountant

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

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

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

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

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

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

Certified by me

This \_\_\_\_\_ day of \_\_\_\_\_, 2017

**MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION  
BY  
CHIEF FINANCIAL OFFICER**

*One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.*

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies"** noted by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality did **not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality did **not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2017.

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

Municipality: Township of Mantua

Chief Financial Officer: Gayle L. Tschopp

Signature: 

Certificate #: N0472

Date: 2/21/17

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

Municipality: \_\_\_\_\_

Chief Financial Officer: \_\_\_\_\_

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

Certificate #: \_\_\_\_\_

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

21-6000825

Fed I.D. #

Township of Mantua  
Municipality

Gloucester  
County

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

Fiscal Year Ending: December 31, 2016

	(1)	(2)	(3)
	Federal Programs Expended (administered by <u>the State</u> )	State Programs <u>Expended</u>	Other Federal Programs <u>Expended</u>
TOTAL \$	\$ <u>391,693.23</u>	\$ <u>200,779.72</u>	\$ _____

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

- \_\_\_\_\_ Single Audit
- \_\_\_\_\_ Program Specific Audit
- X   Financial Statement Audit Performed in Accordance  
With Government Auditing Standards (Yellow Book)

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

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

Henry X. Yocum  
Signature of Chief Financial Officer

2/21/17  
Date

**IMPORTANT!**

**READ INSTRUCTIONS**

**INSTRUCTION**

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

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

**CERTIFICATION**

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

Signature Gayle L. Tschopp  
Name Gayle L. Tschopp  
Title Chief Financial Officer

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

**NOTE:**

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

---

---

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

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2017 and filed with the County Board of Taxation on January 10, 2017 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 1,329,495,507.00.

Gayle L. Tschopp  
SIGNATURE OF TAX ASSESSOR

Township of Mantua  
MUNICIPALITY

Gloucester  
COUNTY



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

## POST CLOSING

### TRIAL BALANCE - CURRENT FUND (CONT'D)

AS OF DECEMBER 31, 2016

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

Title of Account	Debit	Credit
<b>Totals from Sheet 3</b>	18,826,239.69	-
<b>Cash Liabilities:</b>		
Appropriation Reserves		693,710.98
Due to State of New Jersey - Senior Citizens & Veterans Deductions		
Local District School Tax Payable		823,721.47
Regional School Tax Payable		
Regional High School Tax Payable		643,285.75
County Taxes Payable		
Due County for Added and Omitted Taxes		67,193.40
Special District Taxes Payable		
State Library Aid ( See Sheet 16 )		
Encumbrances Payable		185,454.46
Overpayment of Taxes		116,623.56
Prepaid Taxes		541,293.92
Due to Tax Redemption		568.21
Due to State & Federal Grant Fund		279,959.61
Due to Municipal Open Space		278.36
Due to State		7,701.00
Due to Polling Places		3,050.00
Reserve for Tax Appeals		2,292.91
Reserve for Carpet		4,505.84
Accounts Payable		14,892.90
<b>Sub-total Cash Liabilities</b>	<b>C</b>	3,384,532.37
Reserve for Receivables		3,165,881.57
School Taxes Deferred (Sheets 13& 14)		10,795,347.04
Fund Balance		1,480,478.71
<b>Total</b>	<b>18,826,239.69</b>	<b>18,826,239.69</b>

(Do not crowd - add additional sheets)







# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
<b>Trust Other Fund</b>		
Cash	2,010,175.49	
Deferred Charges		
Accounts Receivable - Agency Payroll	14,135.23	
Accounts Receivable - Developer's Escrow	65,529.49	
Due from Current Fund - Tax Redemption	568.21	
Due from Lien Holder - Tax Sale Premium	68,400.00	
Accounts Payable - Trust Other		1,480.55
Accounts Payable - Agency Payroll		3,126.83
Accounts Payable - Off-Duty Police		10,057.57
Accounts Payable - Developer's Escrow		68,314.49
Accounts Payable - Country Gardens		22,214.43
Due to Current Fund - Agency Payroll		3,809.99
Due to Current Fund - Off-Duty Police		6,020.00
Due to Current Fund - Developer's Escrow		35.49
Due to MUA - Tax Redemption		29.47
Reserves:		
Community Events		3,322.38
Recreation Escrow		9,747.35
Police Explorer's		1,405.00
Public Defendar		7,895.82
Police Canine		6,207.72
Annual Calendar		1,399.31
Senior Citizen Trips		-
Fossil Fund		2,413.20
Historical Commission		42,680.09
POAA		6,723.63
CDBG		51,000.00
<b>Sub-total</b>	<b>2,158,808.42</b>	<b>247,883.32</b>

(Do not crowd - add additional sheets)





# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

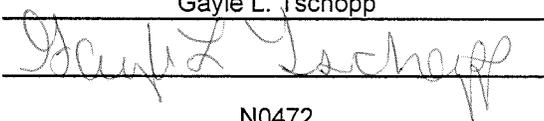
Municipal Public Defender Expended Prior Year 2015: .....	(1)	\$	11,743.50
		x	25%
	(2)	\$	2,935.88

Municipal Public Defender Trust Cash Balance December 31, 2016: ..... (3) \$ 7,895.82

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:	Gayle L. Tschopp
Signature:	<u></u>
Certificate #:	<u>N0472</u>
Date:	<u>2/21/17</u>

**SCHEDULE OF TRUST FUND RESERVES**

	Amount Dec. 31, 2015 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2016
1. <u>Community Events</u>	\$ 2,481.96	\$ 1,830.00	\$ 989.58	\$ 3,322.38
2. <u>Recreaton Escrow</u>	27,837.48	-	18,090.13	9,747.35
3. <u>Police Explorer's</u>	1,405.00	4,793.00	4,793.00	1,405.00
4. <u>Public Defendar</u>	3,260.82	8,785.00	4,150.00	7,895.82
5. <u>Police Canine</u>	9,606.91	10,429.90	13,829.09	6,207.72
6. <u>Annual Calendar</u>	1,399.31	-	-	1,399.31
7. <u>Senior Citizen Trips</u>	104.63	5,737.00	5,841.63	
8. <u>Fossil Fund</u>	1,025.00	4,580.00	3,191.80	2,413.20
9. <u>Historical Commission</u>	42,180.09	500.00	-	42,680.09
10. <u>POAA</u>	6,207.63	1,501.00	985.00	6,723.63
11. <u>CDBG</u>	51,000.00	-	-	51,000.00
12. <u>Affordable Housing</u>	714,671.27	41,138.56	7,512.14	748,297.69
13. <u>Agency Payroll</u>	10,244.61	3,407,966.57	3,377,067.70	41,143.48
14. <u>Country Gardens</u>	864,935.53	162,858.03	898,817.17	128,976.39
15. <u>Developer's Escrow</u>	475,598.50	457,830.55	214,370.82	719,058.23
16. <u>Federal Forfeited Funds</u>	18,745.09	12,583.92	12,560.27	18,768.74
17. <u>Local Forfeited Funds</u>	6,175.50	10,730.39	3,125.00	13,780.89
18. <u>Misc Escrow</u>	5,565.00	14,038.12	14,278.12	5,325.00
19. <u>Net Payroll</u>	74.32	3,305,471.37	3,303,589.52	1,956.17
20. <u>Off-Duty Police</u>	18,172.31	251,139.00	265,694.07	3,617.24
21. <u>Tax Sale Premiums</u>	295,900.00	314,300.00	385,900.00	224,300.00
22. <u>Tax Redemption</u>	6,937.91	787,230.05	788,466.69	5,701.27
23. _____				
24. _____				
25. _____				
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
<b>Totals:</b>	\$ 2,563,528.87	8,803,442.46	9,323,251.73	\$ 2,043,719.60



# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	665,000.00	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	665,000.00
Cash	1,376,565.92	
Deferred Charges		
State Aid Receivable	178,912.10	
Deferred Charges to Future Taxation Unfunded	1,968,400.00	
Deferred Charges to Future Taxation Funded	8,604,920.33	
Accounts Payable		433,592.52
Reserve for Debt Service Payments		59,535.00
Due to Current Fund		110,481.12
General Capital Bonds		8,543,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		1,303,400.00
Assessment Notes		
Loans Payable		61,920.33
Loans Payable		
Improvement Authorizations - Funded		1,208,080.93
Improvement Authorizations - Unfunded		340,136.33
Capital Improvement Fund		10,032.81
Down Payments on Improvements		
Capital Surplus		58,619.31
<b>Total</b>	<b>12,793,798.35</b>	<b>12,793,798.35</b>

(Do not crowd - add additional sheets)







**TOWNSHIP OF MANTUA**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Federal and State Grants Receivable  
For the Year Ended December 31, 2016

<u>Program</u>	<u>Balance Dec. 31, 2015</u>	<u>Accrued</u>	<u>Received</u>	<u>Balance Dec. 31, 2016</u>
Federal Grants:				
U.S. Department of Justice:				
Bulletproof Vest Partnership	\$ 4,142.08	\$ 2,905.80		\$ 7,047.88
Occupant Protection Program	4,000.00			4,000.00
Click it or Ticket	3,000.00	4,000.00	\$ 4,000.00	3,000.00
Drive Sober or Get Pulled Over	2,000.00	6,160.00	6,160.00	2,000.00
Holiday Drive Sober or Get Pulled Over	7,500.00		1,320.00	6,180.00
Transportation Trust Fund:				
Evergreen Avenue	39,631.94			39,631.94
Heritage Road	170,000.00		127,500.00	42,500.00
US EPA - Brownfields Cleanup Program	0.30			0.30
<b>Total Federal Grants</b>	<b>230,274.32</b>	<b>13,065.80</b>	<b>138,980.00</b>	<b>104,360.12</b>
State Grants:				
Body Armor Grant		2,585.16	2,585.16	
Clean Communities		37,378.10	37,378.10	
Municipal Alliance	18,068.60	18,977.00	23,453.98	13,591.62
Recycling Tonnage Grant		52,100.75	52,100.75	
Safe and Secure Communities		60,000.00	60,000.00	
<b>Total State Grants</b>	<b>18,068.60</b>	<b>171,041.01</b>	<b>175,517.99</b>	<b>13,591.62</b>
Private Grants:				
JIF Safety Award	2,762.64	3,575.00	3,575.00	2,762.64
JIF Safety Award - Optional	3,500.00	3,500.00	3,500.00	3,500.00
JIF Wellness		1,250.00		1,250.00
Shred Event		1,000.00	1,000.00	
<b>Total Private Grants</b>	<b>6,262.64</b>	<b>9,325.00</b>	<b>8,075.00</b>	<b>7,512.64</b>
	<b>\$ 254,605.56</b>	<b>\$ 193,431.81</b>	<b>\$ 322,572.99</b>	<b>\$ 125,464.38</b>



**TOWNSHIP OF MANTUA**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Federal and State Grants -- Appropriated  
 For the Year Ended December 31, 2016

Program	Balance Dec. 31, 2015		Transferred from 2016 Budget Appropriation	Paid or Charged	Encumbered	Balance Dec. 31, 2016
	Appropriated	Encumbered				
<b>Federal Grants</b>						
U.S. Department of Justice:						
Bulletproof Vest Partnership	\$ 892.08	\$	2,905.80	892.08	\$	2,905.80
Click it or Ticket			4,000.00			4,000.00
Drive Sober or Get Pulled Over			10,560.00	7,900.00		2,660.00
Holiday Drive Sober or Get Pulled Over	5,300.00			3,728.14		1,571.86
Emergency Management	1,269.96			500.00		769.96
Municipal Stormwater Regulation	20,414.00					20,414.00
NJDOT Heritage Rd.	170,000.00			143,444.13	\$	-
US EPA - Brownfields Assessment	0.12					0.12
US EPA - Brownfields Cleanup Program	0.18	\$ 1,831.26			1,831.26	0.18
<b>Total Federal Grants</b>	<b>197,876.34</b>	<b>1,831.26</b>	<b>17,465.80</b>	<b>156,464.35</b>	<b>28,387.13</b>	<b>32,321.92</b>
<b>State Grants:</b>						
Alcohol, Education, Rehabilitation	1,198.98					1,198.98
Body Armor Grant	4,325.70		2,689.05	2,295.00	2,295.00	2,424.75
Ceres Park Improvements	5,761.00					5,761.00
Clean Communities Program	20,491.30	1,885.00	32,691.27	28,039.48	3,385.00	23,643.09
Drunk Driving Enforcement Fund	2,993.59			525.00		2,468.59
Municipal Alliance on Alcohol and Drug Abuse	26,855.74	4,692.75	22,772.00	23,972.12	4,000.00	26,348.37
Frank H. Stewart Trust - Maple Ridge Golf Course	12,500.00					12,500.00
Recycling Tonnage Grant	15,363.83					15,363.83
Redevelopment Grant	100,000.00				634.02	89,683.98
Safe and Secure Communities						-

(Continued)

**TOWNSHIP OF MANTUA**  
**FEDERAL AND STATE GRANT FUND**  
 Statement of Reserve for Federal and State Grants -- Appropriated  
 For the Year Ended December 31, 2016

Program	Balance Dec. 31, 2015		Transferred from 2016 Budget Appropriation	Paid or Charged	Encumbered	Balance Dec. 31, 2016
	Appropriated	Encumbered				
State Grants:						
Smart Growth	5,000.00					5,000.00
Struthers Dunn	359.00					359.00
Total State Grants	194,849.14	6,577.75	197,753.07	200,779.72	10,314.02	188,086.22
Private Grants:						
DARE Program	1.50					1.50
JIF Safety Award			3,575.00	268.35	1,019.60	2,287.05
JIF Safety Award - Optional	901.01		3,500.00	348.65		4,052.36
JIF Wellness			1,250.00	140.00		1,110.00
Comcast Technology Grant	5,313.18					5,313.18
Town Watch Crime Prevention Program	1,666.00					1,666.00
Total Private Grants	7,881.69	-	8,325.00	757.00	1,019.60	14,430.09
	\$ 400,607.17	\$ 8,409.01	\$ 223,543.87	\$ 358,001.07	\$ 39,720.75	\$ 234,838.23
Realized as Revenue in 2016 Budget			\$ 219,748.87			
Local Match Due From Current Fund			3,795.00			
Cash Disbursements				\$ 308,001.07		
Due Open Space Trust Fund through Current Fund				50,000.00		
	\$	\$	\$ 223,543.87	\$ 358,001.07		

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations		Accrued				Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87					
Per Attached Sheet	127,780.32	205,433.07	14,315.80	193,431.81				101,463.26
Totals	127,780.32	205,433.07	14,315.80	193,431.81	-	-	-	101,463.26

**TOWNSHIP OF MANTUA**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Reserve for Federal and State Grants -- Unappropriated  
For the Year Ended December 31, 2016

<u>Program</u>	<u>Balance Dec. 31, 2015</u>	<u>Federal and State Grants Receivable</u>	<u>Realized as Revenue in 2016 Budget</u>	<u>Balance Dec. 31, 2016</u>
Federal Grants				
Click it or Ticket		\$ 4,000.00	\$ 4,000.00	
Drive Sober or Get Pulled Over	\$ 4,400.00	6,160.00	10,560.00	
Total Federal Grants	<u>4,400.00</u>	<u>13,065.80</u>	<u>17,465.80</u>	
State Grants:				
Body Armor Grant	2,689.05	2,585.16	2,689.05	\$ 2,585.16
Clean Communities	32,691.27	37,378.10	32,691.27	37,378.10
Municipal Alliance		18,977.00	18,977.00	
Recycling Tonnage Grant		52,100.75	52,100.75	
Safe and Secure Communities	87,500.00	60,000.00	87,500.00	60,000.00
Total State Grants	<u>122,880.32</u>	<u>171,041.01</u>	<u>193,958.07</u>	<u>99,963.26</u>
Private Grants:				
JIF Safety Award		3,575.00	3,575.00	
JIF Safety Award - Optional		3,500.00	3,500.00	
JIF Wellness		1,250.00	1,250.00	
Shred Event		1,000.00		1,000.00
Municipal Alliance Donations	500.00			500.00
Total Private Grants	<u>500.00</u>	<u>9,325.00</u>	<u>8,325.00</u>	<u>1,500.00</u>
	<u>\$ 127,780.32</u>	<u>\$ 193,431.81</u>	<u>\$ 219,748.87</u>	<u>\$ 101,463.26</u>

## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	721,888.47
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85002-00	XXXXXXXXXX	6,331,528.50
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	13,405,132.00
Levy Calendar Year 2016	XXXXXXXXXX	
Paid	13,303,299.00	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	823,721.47	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85004-00	6,331,528.50	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	20,458,548.97	20,458,548.97

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2016 85045-00	XXXXXXXXXX	157.17
2016 Levy 85105-00	XXXXXXXXXX	264,900.00
Added and Omitted Levy	XXXXXXXXXX	1,839.61
Interest Earned	XXXXXXXXXX	-
Expenditures	266,618.42	XXXXXXXXXX
Balance December 31, 2016 85046-00	278.36	XXXXXXXXXX
	266,896.78	266,896.78

# 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	-	-

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	523,602.23
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85042-00	XXXXXXXXXX	4,463,818.54
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	
Levy Calendar Year 2016	XXXXXXXXXX	10,491,757.00
Paid	10,372,073.48	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	643,285.75	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85044-00	4,463,818.54	XXXXXXXXXX
# Must include unpaid requisitions	15,479,177.77	15,479,177.77

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	99.98
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	24,581.71
2016 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	8,464,564.04
County Library 80003-04	XXXXXXXXXX	650,518.47
County Health	XXXXXXXXXX	-
County Open Space Preservation	XXXXXXXXXX	548,454.47
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	67,193.40
Paid	9,688,218.67	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	67,193.40	XXXXXXXXXX
	9,755,412.07	9,755,412.07

## 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 1,046,082.00	XXXXXXXXXX	XXXXXXXXXX
Sewer - 81111-00	XXXXXXXXXX	XXXXXXXXXX
Water - 81112-00	XXXXXXXXXX	XXXXXXXXXX
Garbage - 81109-00	XXXXXXXXXX	XXXXXXXXXX
Open Space - 81105-00	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX
Total 2016 Levy 80003-07	XXXXXXXXXX	1,046,082.00
Paid 80003-08	1,046,082.00	XXXXXXXXXX
Balance December 31, 2016 80003-09	-	XXXXXXXXXX
	1,046,082.00	1,046,082.00

Footnote: Please state the number of districts in each instance

# STATE LIBRARY AID

## RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

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

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

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

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

# STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	950,000.00	950,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	3,088,029.19	3,255,660.07	167,630.88
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	14,315.80	14,315.80	-
			-
Total Miscellaneous Revenue Anticipated 80103-	3,102,344.99	3,269,975.87	167,630.88
Receipts from Delinquent Taxes 80104-	720,000.00	707,610.32	(12,389.68)
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	8,806,275.31	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-	8,806,275.31	9,250,672.92	444,397.61
	13,578,620.30	14,178,259.11	599,638.81

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	43,094,971.48
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	13,405,132.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	10,491,757.00	XXXXXXXXXX
County Taxes 80111-00	9,663,536.98	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	67,193.40	XXXXXXXXXX
Special District Taxes 80113-00	1,046,082.00	XXXXXXXXXX
Municipal Open Space Tax 80120-00	266,739.61	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	1,096,142.43
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	9,250,672.92	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	44,191,113.91	44,191,113.91

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



# STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016

2016 Budget as Adopted	80012-01	13,564,304.50
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	14,315.80
Appropriated for 2016 (Budget Statement Item 9)	80012-03	13,578,620.30
Appropriated for 2016 Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>13,578,620.30</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>13,578,620.30</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	11,788,764.89
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,096,142.43
Reserved	80012-10	693,710.98
<b>Total Expenditures</b>	<b>80012-11</b>	<b>13,578,618.30</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>2.00</b>

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2016 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	167,630.88
Delinquent Tax Collections	80013-02	XXXXXXXXXX	
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	444,397.61
Unexpended Balances of 2016 Budget Appropriations		XXXXXXXXXX	2.00
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	368,350.10
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		XXXXXXXXXX	551,159.39
Prior Years Interfunds Returned in 2016		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2016	80013-07	10,795,347.04	XXXXXXXXXX
Balance December 31, 2016	80013-08	XXXXXXXXXX	10,795,347.04
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10	12,389.68	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2016		80013-12	116,473.16
Prior Year Senior Cit & Vet Disallowed		6,250.00	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)		XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)		1,396,427.14	XXXXXXXXXX
		12,326,887.02	12,326,887.02





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

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	42,645,080.21
or			
(Abstract of Ratables)	82113-00		
2. Amount of Levy Special District Taxes	82102-00		1,046,082.00
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00		43,783.13
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00		251,152.12
5a. Subtotal 2016 Levy			43,986,097.46
5b. Reductions due to tax appeals **			
5c. Total 2016 Tax Levy	82106-00		43,986,097.46
6 Transferred to Tax Title Liens	82107-00		39,408.92
7. Transferred to Foreclosed Property	82108-00		-
8. Remitted, Abated or Canceled	82109-00		112,457.92
9. Discount Allowed	82110-00		-
10. Collected in Cash: In 2015	82121-00		525,817.29
In 2016 *	82122-00		41,721,003.41
Homestead Benefit Revenue	82124-00		686,665.17
State's Share of 2016 Senior Citizens and Veterans Deductions Allowed	82123-00		161,485.61
Total to Line 14	82111-00		43,094,971.48
11. Total Credits			43,246,838.32
12. Amount Outstanding December 31, 2016	83120-00		739,259.14
13. Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is	82112-00		97.97%

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

**14. Calculation of Current Taxes Realized in Cash:**

Total of Line 10		43,094,971.48
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		-
To Current Taxes Realized in Cash (Sheet 17)		43,094,971.48

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

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

\* Include overpayments applied as part of 2016 collections.

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

## 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	2,321.92
2. Sr. Citizens Deductions Per Tax Billings	34,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	126,250.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	4,000.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	2,764.39
8. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes	XXXXXXXXXX	6,250.00
9. Received in Cash from State	XXXXXXXXXX	152,863.01
10.		
11.		
12. Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	50.68
Due To State of New Jersey	-	XXXXXXXXXX
	164,250.00	164,250.00

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

Line 2		34,000.00	
Line 3		126,250.00	
Line 4		4,000.00	
Sub-Total		164,250.00	
Less: Line 7		2,764.39	
To Item 10, Sheet 22		161,485.61	

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

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	-
Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)	XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals	XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2016	-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX
	-	-

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

  
 Signature of Tax Collector

T-8119  
 License #

2/22/17  
 Date

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

	YEAR 2017	YEAR 2016
1. Total General Appropriations for 2017 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		13,405,132.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		10,491,757.00
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		9,663,536.98
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		1,046,082.00
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		266,739.61
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2017 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2017 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by [ ] [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)	-	<p>* Must not be stated in an amount less than "actual" Tax of year 2016.</p> <p>** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2017 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.</p>
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	-	<p>Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.</p>
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07		

# SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2016			1,003,448.31	XXXXXXXXXX
A. Taxes	83102-00	719,940.39	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	283,507.92	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	5,049.20
B. Tax Title Liens		83106-00	XXXXXXXXXX	47,981.60
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	-
B. Tax Title Liens		83109-00	XXXXXXXXXX	-
4. Added Taxes			6,275.00	XXXXXXXXXX
5. Added Tax Title Liens				XXXXXXXXXX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX (1)	1,859.48
B. Tax Title Liens - Transfers from Taxes		83107-00	1,859.48	(1) XXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	956,692.51
8. Totals			1,011,582.79	1,011,582.79
9. Balance Brought Down			956,692.51	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	707,610.32
A. Taxes	83116-00	705,804.15	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	1,806.17	XXXXXXXXXX	XXXXXXXXXX
11. Interest and Costs - 2016 Tax Sale			384.72	XXXXXXXXXX
12. 2016 Taxes Transferred to Liens			39,408.92	XXXXXXXXXX
13. 2016 Taxes			739,259.14	XXXXXXXXXX
14. Balance December 31, 2016			XXXXXXXXXX	1,028,134.97
A. Taxes	83121-00	752,761.70	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	275,373.27	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,735,745.29	1,735,745.29

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 73.96%

17. Item No. 14 multiplied by percentage shown above is 760,452.19 and represents the maximum amount that may be anticipated in 2017. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

**SCHEDULE OF FORECLOSED PROPERTY**  
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2016	84101-00	2,017,400.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2016		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00	-	XXXXXXXXXX
4. Taxes Receivable	84104-00	-	XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00	-	XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	-
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	-
10. Contract	84110-00	XXXXXXXXXX	-
11. Mortgage	84111-00	XXXXXXXXXX	-
12. Loss on Sales	84112-00	XXXXXXXXXX	-
13. Gain on Sales	84113-00	-	XXXXXXXXXX
14. Balance December 31, 2016	84114-00	XXXXXXXXXX	2,017,400.00
		2,017,400.00	2,017,400.00

**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	-
		-	-

**MORTGAGE SALES**

		Debit	Credit
20. Balance January 1, 2016	84120-00		XXXXXXXXXX
21. 2016 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2016	84124-00	XXXXXXXXXX	-
Analysis of Sale of Property:	\$	-	-
* Total Cash Collected in 2016	(84125-00)		

Realized in 2016 Budget \_\_\_\_\_ -

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

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2015 per Audit <u>Report</u>	Amount in 2016 <u>Budget</u>	Amount Resulting from 2016	Balance as at <u>Dec. 31, 2016</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b><u>Sub-total Current Fund</u></b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

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

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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





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

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	XXXXXXXXXX	9,608,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	1,065,000.00	XXXXXXXXXX	
Outstanding December 31, 2016	80033-04	8,543,000.00	XXXXXXXXXX	
		9,608,000.00	9,608,000.00	
2017 Bond Maturities - General Capital Bonds			80033-05	\$ 1,125,000.00
2017 Interest on Bonds *		80033-06	291,645.01	
<b>ASSESSMENT SERIAL BONDS</b>				
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	\$ 291,645.01

**LIST OF BONDS ISSUED DURING 2016**

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

80033-14                      80033-15

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

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	XXXXXXXXXX	78,834.02	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	16,913.69	XXXXXXXXXX	
Outstanding December 31, 2016	80033-04	61,920.33	XXXXXXXXXX	
		78,834.02	78,834.02	
2017 Loan Maturities			80033-05	\$ 17,253.66
2017 Interest on Loans			80033-06	\$ 1,152.56
Total 2017 Debt Service for	Loan		80033-13	\$ 18,406.22

LOAN				
Outstanding January 1, 2016	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2016	80033-10	-	XXXXXXXXXX	
		-	-	
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**

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

80033-14                      80033-15

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

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding December 31, 2016	80034-03	-	XXXXXXXXXX	
		-	-	
2017 Bond Maturities - Term Bonds	80034-04	\$		
2017 Interest on Bonds *	80034-05	\$		
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2016	80034-06	XXXXXXXXXX		
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. _____		\$ _____	\$ _____

## 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. 2016-06 Various General Improvements	761,900.00	12/29/2016	761,900.00	12/15/2017	1.61%		12,777.70	12/15/2017
2. 2016-07 Recreation Fields	66,500.00	12/29/2016	66,500.00	12/15/2017	1.61%		1,115.26	12/15/2017
3. 2016-14 Acq. Block 242 Lots 1.02 & 2	475,000.00	12/29/2016	475,000.00	12/15/2017	1.61%		7,966.15	12/15/2017
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	1,303,400.00		1,303,400.00			-	21,859.10	
						80051-01	80051-02	

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

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

\* " Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

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

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

(Do not crowd - add additional sheets)

# DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. Total	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 **		
Total							-	-	-	-

MEMO: \*See Sheet 33 for clarification of "Original Date of Issue"  
 Assessment Notes with an original date of issue of December 31, 2014 or prior must be appropriated in full in the 2017 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.  
 \*\*Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2016	2017 Budget Requirement	
		For Principal	For Interest/Fees
Leases approved by LFB after July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Leases approved by LFB prior to July 1, 2007			
1.			
2.			
3.			
4.			
5.			
Sub-total			
Total	-	-	-

80051-01

80051-02

(Do not crowd - add additional sheets)





TOWNSHIP OF MANTUA  
GENERAL CAPITAL FUND  
Statement of Improvement Authorizations  
For the Year Ended December 31, 2016

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2015		2016 Authorizations	Paid or Charged	Payable Canceled	Balance December 31, 2016	
				Funded	Unfunded				Funded	Unfunded
15-10	Acquisition of Senior Citizen Bus	10/19/15	40,000.00	40,000.00			38,603.50		1,396.50	
16-06(a)	2016 Road Program	07/18/16	494,000.00		494,000.00		460,128.19		3,500.00	33,871.81
16-06(b)	Drainage Improvements	07/18/16	70,000.00		70,000.00					66,500.00
16-06(c)	Acquisition of a Generator	07/18/16	52,000.00		52,000.00		40,683.49		11,316.51	
16-06(d)	Acquisition of a Recycling Truck	07/18/16	60,000.00		60,000.00		58,696.00			1,304.00
16-06(e)	Acquisition of Recreation Equipment	07/18/16	22,000.00		22,000.00		16,425.41			5,574.59
16-06(f)	Irrigation Well at Chestnut Branch Park	07/18/16	50,000.00		50,000.00		50,000.00			
16-06(g)	Repairs to Pavilion and Buildings	07/18/16	26,000.00		26,000.00				1,300.00	24,700.00
16-06(h)	Acquisition of Public Safety Equipment	07/18/16	50,000.00		50,000.00		50,000.00			
16-06(i)	Acquisition of Phone and Security System	07/18/16	30,000.00		30,000.00		13,301.35			16,698.65
16-07	Improvements to Chestnut Branch Park Recreation Fields	07/18/16	70,000.00		70,000.00		20,639.92			49,360.08
16-08(a)	Improvements to the Community Center	07/18/16	5,000.00		5,000.00				5,000.00	
16-08(b)	Acquisition of Dump Truck	07/18/16	8,000.00		8,000.00				8,000.00	
16-08(c)	Acquisition of Computer Equipment	07/18/16	5,200.00		5,200.00		5,200.00			
16-11	Acquisition of Property		475,000.00		475,000.00		452,000.00			23,000.00
				\$ 1,269,428.24	\$ 124,239.20	\$ 1,417,200.00	\$ 1,277,215.08	\$ 14,564.90	\$ 1,208,080.93	\$ 340,136.33
	Deferred Charges to Future Taxation - Unfunded			\$	\$ 1,303,400.00					
	Capital Improvement Fund				48,917.00					
	Federal and State Grants Receivable				46,683.00					
	Fund Balance				18,200.00					
	Cash Disbursements				\$		843,622.56			
	Encumbrances Payable						433,592.52			
				\$	\$ 1,417,200.00	\$	\$ 1,277,215.08			



# GENERAL CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2016 or Prior Years
2016-06 Various Improvements	854,000.00	761,900.00	45,417.00	45,417.00
2016-07 Recreational Fields	70,000.00	66,500.00	3,500.00	3,500.00
2016-08 Various Improvements	18,200.00	18,200.00	18,200.00	-
2016-14 Acquisition of Block 242 Lots 1.02 & 2 - Redevelopment Project	475,000.00	475,000.00	-	-
Total 80032-00	1,417,200.00	1,321,600.00	67,117.00	48,917.00

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	76,819.31
Premium on Sale of Bonds		XXXXXXXXXX	-
Funded Improvement Authorizations Canceled		XXXXXXXXXX	-
Appropriated to Finance Improvement Authorizations	80029-02	18,200.00	XXXXXXXXXX
Appropriated to 2016 Budget Revenue	80029-03	-	XXXXXXXXXX
Balance December 31, 2016	80029-04	58,619.31	XXXXXXXXXX
		76,819.31	76,819.31

### 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.



**INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2016**

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

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

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

**INDEX**

1, 1a, 1b	Certification and Affidavit
1c	Report of Federal & State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance--Current Fund
4.	Trial Balance--Public Assistance Fund
5.	Trial Balance--Federal and State Fund
6. & 6b.	Trial Balance--Trust Funds / Schedule of Trust Fund Deposits and Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance--Capital Fund
9, 9a, 9b, 9c	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax - Regional High School Tax
15.	County Taxes Payable - Special District Tax
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2016 Operations--Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	"Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2011
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending - N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax
25a.	Appropriation
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments - Current
29.	Emergency - Tax Map; Revaluation; Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
30	Emergency - Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
31, 31a	Summary Statement of Debt Service Requirements - Municipal
32.	Summary Statement of Debt Service Requirements - School - Type I and Current
33.	Debt Service for Notes (Other than Assessment Notes)
34.	Debt Service for Assessment Notes
34a.	Schedule of Capital Lease Program Obligations
35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2016
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
<b>UTILITIES ONLY</b>	
40.	Instructions
41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
43 & 57.	Analysis of Utility Assessment Trust Cash and Investments Pledged to Liabilities and Surplus
44 & 58.	Utility Revenues and Appropriations
45 & 59.	2016 Utility Operations
46 & 60.	Results of Operations, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
48 & 62.	Deferred Charges and List of Judgments - Utility
49 & 63.	Summary Statement of Debt Service Requirements
49a & 63a	Summary Statement of Loan Requirements
50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
51 & 65.	Debt Service for Utility Assessment Notes
51a. & 65a.	Schedule of Capital Lease Program Obligations
52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
54 & 68.	Utility Capital Improvements Authorized in 2016; Utility Capital Surplus