

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

POPULATION LAST CENSUS 5,162
NET VALUATION TAXABLE 2016 378,324,352
MUNICODE 0816

**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 **South Harrison** _____, 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 _____
Name Michael J. Welding
Title Registered Municipal Accountant
Email mwelding@bowmanllp.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~~) 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, Victoria Holmstrom, am the Chief Financial Officer, License # N-0884, of the South Harrison Township, 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 _____
Title Chief Financial Officer
Address 664 Harrisonville Road, Harrisonville, New Jersey 08039
Phone Number (856) 769-3737
Fax Number (856) 769 8048
Email taxcollector@southharrison-nj.org

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the **Township** of **South Harrison** 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:

Certified by me

This _____ day of _____, 2017

Michael J. Welding
Registered Municipal Accountant

Bowman & Company LLP
(Firm Name)

6 N. Broad Street, Suite 201
(Address)

Woodbury, New Jersey 08096
(Address)

(856) 782-2892
(Phone Number)

mwelding@bowmanllp.com
(Email)

(856) 782-5092
(Fax Number)

**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 South Harrison

Chief Financial Officer: Victoria Holmstrom

Signature: _____

Certificate #: N-0884

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

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

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-2101039

Fed I.D. #

Township of South Harrison
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>65,688.46</u>	\$ <u>19,928.44</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.

Signature of Chief Financial Officer

Date

IMPORTANT!
READ INSTRUCTIONS
INSTRUCTION

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

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

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ Township of _____ South Harrison _____, 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 _____
Name _____ Michael J. Welding _____
Title _____ Registered Municipal Accountant _____

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2016

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2017 and filed with the County Board of Taxation on January 10, 2017 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ _____ 379,454,625 .

SIGNATURE OF TAX ASSESSOR

Township of South Harrison
MUNICIPALITY

Gloucester
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET
POST CLOSING
TRIAL BALANCE - CURRENT FUND
 AS OF DECEMBER 31, 2016

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

Title of Account	Debit	Credit
Cash	2,510,536.03	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions		
Receivables with Full Reserves:		
Delinquent Taxes	189,516.41	
Tax Title Liens	45,967.87	
Property Acquired by Taxes		
Contract Sales Receivable		
Mortgage Sales Receivable		
Tax Penalty Receivable	1,845.03	
Due Federal and State Grant Fund	20,621.53	
Due Animal Control Fund	806.30	
Due Trust Other Fund	22,741.76	
Due General Capital		
Sub-total Receivables with Full Reserves	281,498.90	
Deferred Charges (Sheets 28, 29 & 30)		
Deferred School Taxes (Sheets 13 & 14)	295,631.25	
Sub-total	3,087,666.18	-

(Do not crowd - add additional sheets)

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET
POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONT'D)
AS OF DECEMBER 31, 2016

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

Title of Account	Debit	Credit
Totals from Sheet 3	3,087,666.18	-
Cash Liabilities:		
Appropriation Reserves		194,155.04
Due to State of New Jersey - Senior Citizens & Veterans Deductions		3,375.22
Local District School Tax Payable		1,064,426.75
Regional School Tax Payable		
Regional High School Tax Payable		4.01
County Taxes Payable		
Due County for Added and Omitted Taxes		12,378.40
Special District Taxes Payable		
State Library Aid (See Sheet 16)		
Prepaid Taxes		92,664.78
Tax Overpayments		8,522.72
Accounts Payable		1,524.85
Reserve for Revaluation and Tax Map Preparation		2,751.79
Reserve for Special Emergency		3,634.54
Due General Capital		43,215.68
Sub-total Cash Liabilities	C	1,426,653.78
Reserve for Receivables		281,498.90
School Taxes Deferred (Sheets 13& 14)		295,631.25
Fund Balance		1,083,882.25
Total	3,087,666.18	3,087,666.18

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

Accounts #1 and #2*
AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
Cash Public Assistance #1		
Cash Public Assistance #2		
Total	-	-

(Do not crowd - add additional sheets)

* To be prepared in compliance with Department of Human Services Municipal Audit Guide,
Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
Cash		
Federal and State Grants Receivable	104,543.25	
Expenditure without an Appropriation	3,294.16	
Appropriated Reserves for Federal and State Grants		76,733.12
Unappropriated Reserves for Federal and State Grants		5,682.76
Due Current Fund		20,621.53
Due General Capital Fund		4,550.00
Encumbrances Payable		250.00
Total	107,837.41	107,837.41

(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
Trust Assessment Fund		
Cash		
Deferred Charges		
Assessment Bonds		
Assessment Notes		
Fund Balance		
Total Trust Assessment Fund	-	-
Animal Control Fund		
Cash	7,730.57	
Deferred Charges		
Due Current Fund		806.30
Due To State - License Fees		7.20
Reserve for Expenditures		6,917.07
Total Animal Control Fund	7,730.57	7,730.57

(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
Trust Other Fund		
Cash	763,162.78	
Deferred Charges		
Due from Contractors	11,253.50	
Due from Developers	25,591.56	
Due Payroll	1,218.10	
Due Current Fund		22,741.76
Due Unemployment		1,218.10
Due State - DCA Fees		4,135.00
Reserve for Trust Other Expenditures		773,131.08
Total Trust Other Fund	801,225.94	801,225.94

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2015:	(1)	\$	-
		x	25%
	(2)	\$	-

Municipal Public Defender Trust Cash Balance December 31, 2016:	(3)	\$	44.62
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Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 +2) =		\$	44.62
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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:	Victoria Holmstrom
Signature:	
Certificate #:	N-0884
Date:	

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.	Maintenance and Performance Bonds \$	321,028.43	\$ 5,500.00	\$ 46,932.35	\$ 279,596.08
2.	Unemployment Compensation	18,717.35	1,387.50	36.00	20,068.85
3.	Developer's Escrow	145,306.84	31,712.00	27,545.08	149,473.76
4.	Construction Trust	228,520.00	107,385.00	94,593.33	241,311.67
5.	Public Defender	4.62	240.00	200.00	44.62
6.	Donation	23,052.12		2,500.00	20,552.12
7.	Parks and Recreation	6,117.92	15,184.99	6,213.86	15,089.05
8.	POAA	2.00			2.00
9.	Off Duty Police	59,123.04	103,199.49	128,283.86	34,038.67
10.	FEMA/ Snow Storm Removal	3,887.12		1,550.00	2,337.12
11.	Payroll Account	7,260.72	813,378.60	820,472.71	166.61
12.	Tax Title Liens	24,851.93	140,254.22	157,755.62	7,350.53
13.	Tax Sale Premium	34,100.00		31,000.00	3,100.00
14.					
15.					
16.					
17.					
18.					
19.					
20.					
21.					
22.					
23.					
24.					
25.					
26.					
27.					
28.					
29.					
30.					
	Totals:	\$ 871,972.09	1,218,241.80	1,317,082.81	\$ 773,131.08

ANALYSIS OF TRUST ASSESSMENT 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	Current Budget					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total	-	-	-	-	-	-	-	-

Sheet 7

POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	-	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	-
Cash	388,424.87	
Deferred Charges		
State Grants Receivable - NJDOT	212,087.23	
Due Grant Fund	4,550.00	
Due Current Fund	43,215.68	
Reserve for Parkland Trust		63,962.52
Reserve for Farmland Preservation		195,897.61
Reserve for Contribution (Unity Ambulance Dissolution)		45,681.21
General Capital Bonds		
Assessment Serial Bonds		
Bond Anticipation Notes		
Assessment Notes		
Loans Payable		
Loans Payable		
Improvement Authorizations - Funded		223,728.66
Improvement Authorizations - Unfunded		
Capital Improvement Fund		119,007.78
Down Payments on Improvements		
Capital Surplus		
Total	648,277.78	648,277.78

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2016

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current		2,510,486.03		2,510,486.03
Trust - Assessment				
Trust - Dog License	12.00	7,725.17	6.60	7,730.57
Trust - Other	100.00	769,797.56	6,734.78	763,162.78
Capital - General		388,424.87		388,424.87
Water - Operating Utility Operating				
Water - Capital Utility Capital				
Utility Operating				
Utility Capital				
Public Assistance #1**				
Public Assistance #2**				
Garbage District				
Federal and State Grant Fund				
Municipal Open Space Trust Fund				
Assessment Trust				
Water Assessment Trust				
Total	112.00	3,676,433.63	6,741.38	3,669,804.25

* - Include Deposits In Transit

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

REQUIRED CERTIFICATION

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

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2016.

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

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

Signature: _____

Title: Registered Municipal Accountant

MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2016	2016 Budget Revenue Realized	Received	Transferred from Unappropriated		Balance Dec. 31, 2016
Per Attached Sheet	200,626.94		133,599.48	37,515.79		104,543.25
Totals	200,626.94	-	133,599.48	37,515.79	-	104,543.25

Sheet 10

Township of South Harrison
FEDERAL AND STATE GRANT FUND
Statement of Federal and State Grants Receivable
For the Year Ended December 31, 2016

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Accrued</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
Federal Grants:				
NJDEP Municipal Stormwater Regulation	\$ 3,750.00			\$ 3,750.00
NJDOT - Cedar Grove Road	3,577.86			3,577.86
NJDOT - Cedar Grove and Lincoln Mill	<u>170,000.00</u>		\$ 112,893.75	<u>57,106.25</u>
Total Federal Grants	<u>177,327.86</u>	<u>-</u>	<u>112,893.75</u>	<u>64,434.11</u>
State Grants:				
Assoc. of NJ Environmental Commissions	500.00			500.00
Body Armor Grant		\$ 900.99	900.99	-
Clean Communities Program	7,269.08	2,830.80	10,099.88	-
Municipal Alliance Grant		8,784.00	8,704.86	79.14
Recycling Tonnage Grant		1,000.00	1,000.00	-
Safe and Secure Communities Program	<u>15,530.00</u>	<u>24,000.00</u>		<u>39,530.00</u>
Total State Grants	<u>23,299.08</u>	<u>37,515.79</u>	<u>20,705.73</u>	<u>40,109.14</u>
	<u>\$ 200,626.94</u>	<u>\$ 37,515.79</u>	<u>\$ 133,599.48</u>	<u>\$ 104,543.25</u>

SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations			Expended		Over- Expenditure(s)	Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87					
Per Attached Sheet	104,394.33	39,331.53			70,286.90		3,294.16	76,733.12
Total	104,394.33	39,331.53	-	-	70,286.90	-	3,294.16	76,733.12

Sheet 11

Township of South Harrison
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	Disbursed	Encumbered	Balance Dec. 31, 2016	Overexpenditure
	Appropriated	Encumbered					
Federal Grants:							
NJ DOT - Cedar Grove Road	\$ 3,577.86					\$ 3,577.86	
NJ DOT - Cedar Grove & Lincoln Mill	59,746.46			\$ 50,358.46		9,388.00	
NJDEP Municipal Stormwater Regulation Community Development Block Grant	334.75					334.75	
						-	
Total Federal Grants	63,659.07	-	-	50,358.46	-	13,300.61	-
State Grants:							
Alcohol, Education, Rehabilitation and Enforcement Grant	5,644.28		\$ 58.93			5,703.21	
Assoc. of NJ Environmental Commissions	1,412.21					1,412.21	
Body Armor Grant				895.00		-	\$ 895.00
Clean Communities Program	7,782.17			10,181.33		-	2,399.16
Municipal Alliance Grant	17,847.99	\$ 250.00	13,805.00	7,534.36	\$ 250.00	24,118.63	
Recycling Tonnage Grant	1,691.61		1,467.60	1,317.75		1,841.46	
Safe and Secure Communities Program			24,000.00			24,000.00	
Total State Grants	34,378.26	250.00	39,331.53	19,928.44	250.00	57,075.51	3,294.16
Other Grants:							
Comcast Technology Grant	1,357.00					1,357.00	
Delaware Valley Regional Planning Comm.	5,000.00					5,000.00	
Total Other Grants	6,357.00	-	-	-	-	6,357.00	-
	\$ 104,394.33	\$ 250.00	\$ 39,331.53	\$ 70,286.90	\$ 250.00	\$ 76,733.12	\$ 3,294.16
Realized as Revenue in Budget			\$ 36,570.53				
Local Match - Due from Current Fund			2,761.00				
Cash Disbursed				\$ 70,286.90			
			\$ 39,331.53	\$ 70,286.90			

SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations		Receipts	Transferred from Receivable			Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87					
Per Attached Sheet	4,737.50	36,570.53			37,515.79			5,682.76
Totals	4,737.50	36,570.53	-	-	37,515.79	-	-	5,682.76

Sheet 12

Township of South Harrison
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 2015 Budget</u>	<u>Balance Dec. 31, 2016</u>
State Grants:				
Alcohol, Education, Rehabilitation and Enforcement Grant	\$ 88.93	-	\$ 58.93	\$ 30.00
Body Armor Grant	920.97	\$ 900.99	-	1,821.96
Clean Communities Program		2,830.80	-	2,830.80
Municipal Alliance Grant	2,260.00	8,784.00	11,044.00	-
Recycling Tonnage Grant	1,467.60	1,000.00	1,467.60	1,000.00
Safe and Secure Communities Program		24,000.00	24,000.00	-
	<u>4,737.50</u>	<u>37,515.79</u>	<u>36,570.53</u>	<u>5,682.76</u>
Total State Grants	<u>\$ 4,737.50</u>	<u>\$ 37,515.79</u>	<u>\$ 36,570.53</u>	<u>\$ 5,682.76</u>

*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	1,030,760.75
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85002-00	XXXXXXXXXX	295,631.25
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	3,822,547.00
Levy Calendar Year 2016	XXXXXXXXXX	
Paid	3,788,881.00	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	1,064,426.75	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85004-00	295,631.25	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	5,148,939.00	5,148,939.00

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2016 85045-00	XXXXXXXXXX	
2016 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2016 85046-00	-	XXXXXXXXXX
	-	-

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	3.99
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	3,286,358.00
Paid	3,286,357.98	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	4.01	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85044-00	-	XXXXXXXXXX
# Must include unpaid requisitions	3,286,361.99	3,286,361.99

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	35,843.03
2016 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	2,469,258.43
County Library 80003-04	XXXXXXXXXX	189,809.11
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	160,155.39
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	12,378.40
Paid	2,855,065.96	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	12,378.40	XXXXXXXXXX
	2,867,444.36	2,867,444.36

SPECIAL DISTRICT TAXES

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

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2016	80004-01	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-	400,000.00	400,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	876,528.53	889,635.40	13,106.87
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	8,530.00	8,530.00	-
			-
Total Miscellaneous Revenue Anticipated 80103-	885,058.53	898,165.40	13,106.87
Receipts from Delinquent Taxes 80104-	104,000.00	123,870.36	19,870.36
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	798,007.42	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-	798,007.42	879,805.77	81,798.35
	2,187,065.95	2,301,841.53	114,775.58

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	10,578,785.68
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	3,822,547.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	3,286,358.00	XXXXXXXXXX
County Taxes 80111-00	2,819,222.93	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	12,378.40	XXXXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	241,526.42
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	879,805.77	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	10,820,312.10	10,820,312.10

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

STATEMENT OF GENERAL BUDGET REVENUES 2016
(CONTINUED)

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

Source	Budget	Realized	Excess or Deficit
Reserve for Road Improvements	8,530.00	8,530.00	
Total (Sheet 17)	8,530.00	8,530.00	-

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

CFO Signature: _____

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2016

2016 Budget as Adopted	80012-01	2,178,535.95
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	8,530.00
Appropriated for 2016 (Budget Statement Item 9)	80012-03	2,187,065.95
Appropriated for 2016 Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	2,187,065.95
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	2,187,065.95
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	1,751,384.49
Paid or Charged - Reserve for Uncollected Taxes	80012-09	241,526.42
Reserved	80012-10	194,155.04
Total Expenditures	80012-11	2,187,065.95
Unexpended Balances Canceled (see footnote)	80012-12	-

FOOTNOTES - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

2016 Authorizations	XXXXXXXXXX	
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-20 (Prior to adoption of Budget)		
Total Authorizations	XXXXXXXXXX	-
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	13,106.87
Delinquent Tax Collections	80013-02	XXXXXXXXXX	19,870.36
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	81,798.35
Unexpended Balances of 2016 Budget Appropriations	80013-04	XXXXXXXXXX	-
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	79,228.31
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	116,477.68
Prior Years Interfunds Returned in 2016	80013-06	XXXXXXXXXX	66,489.51
		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2016	80013-07	295,631.25	XXXXXXXXXX
Balance December 31, 2016	80013-08	XXXXXXXXXX	295,631.25
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	35.04	XXXXXXXXXX
Refund Prior Year Revenue		180.00	XXXXXXXXXX
Refund Prior Year Revenue - Senior Citizen Deductions		1,750.00	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	375,006.04	XXXXXXXXXX
		672,602.33	672,602.33

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Interest on Investments	8,113.81
JIF Safety Award	945.00
Miscellaneous	1,779.00
Off Duty Police Fees	48,039.10
Planning Board Fees	2,425.00
Sr. Citizen Deduction Administration Fee	425.00
Tax Title Lien Escheated	17,501.40
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	79,228.31

SURPLUS - CURRENT FUND YEAR 2016

		Debit	Credit
1. Balance January 1, 2016	80014-01	XXXXXXXXXX	1,108,876.21
2.		XXXXXXXXXX	
3. Excess Resulting from 2016 Operations	80014-02	XXXXXXXXXX	375,006.04
4. Amount Appropriated in the 2016 Budget - Cash	80014-03	400,000.00	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	1,083,882.25	XXXXXXXXXX
		1,483,882.25	1,483,882.25

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

Cash	80014-06		2,510,536.03
Investments	80014-07		
Sub Total			2,510,536.03
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		1,426,653.78
Cash Surplus	80014-09		1,083,882.25
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		1,083,882.25

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.

(FOR MUNICIPALITIES ONLY)
CURRENT TAXES - 2016 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	<u>10,663,220.03</u>
or			
(Abstract of Ratables)	82113-00		<u> </u>
2. Amount of Levy Special District Taxes	82102-00		<u> </u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00		<u>4,143.87</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00		<u>113,714.56</u>
5a. Subtotal 2016 Levy			<u>10,781,078.46</u>
5b. Reductions due to tax appeals **			<u> </u>
5c. Total 2016 Tax Levy	82106-00		<u><u>10,781,078.46</u></u>
6 Transferred to Tax Title Liens	82107-00		<u>5,314.67</u>
7. Transferred to Foreclosed Property	82108-00		<u> </u>
8. Remitted, Abated or Canceled	82109-00		<u>8,430.32</u>
9. Discount Allowed	82110-00		<u> </u>
10. Collected in Cash: In 2015	82121-00		<u>110,113.26</u>
In 2016 *	82122-00		<u>10,346,917.36</u>
Homestead Benefit Revenue	82124-00		<u>99,110.93</u>
State's Share of 2016 Senior Citizens and Veterans Deductions Allowed	82123-00		<u>22,644.13</u>
Total to Line 14	82111-00		<u><u>10,578,785.68</u></u>
11. Total Credits			<u><u>10,592,530.67</u></u>
12. Amount Outstanding December 31, 2016	83120-00		<u>188,547.79</u>
13. Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is	<u>98.12%</u>		
	82112-00		

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

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10		<u>10,578,785.68</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals		<u> -</u>
To Current Taxes Realized in Cash (Sheet 17)		<u><u>10,578,785.68</u></u>

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

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

* Include overpayments applied as part of 2016 collections.

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

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	3,019.35
2. Sr. Citizens Deductions Per Tax Billings	3,250.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	19,500.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	-	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	105.87
8. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes	XXXXXXXXXX	1,750.00
9. Received in Cash from State	XXXXXXXXXX	21,250.00
10.		
11.		
12. Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	3,375.22	XXXXXXXXXX
	26,125.22	26,125.22

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

Line 2	3,250.00	_____	
Line 3	19,500.00	_____	
Line 4		_____	
Sub-Total	22,750.00	_____	
Less: Line 7	105.87	_____	
To Item 10, Sheet 22	22,644.13	=====	

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

		Debit	Credit
Balance January 1, 2016		XXXXXXXXXX	-
Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment)			XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance December 31, 2016		-	XXXXXXXXXX
Taxes Pending Appeals*	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2016		-	-

Signature of Tax Collector

License #

Date

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

	YEAR 2017	YEAR 2016
1. Total General Appropriations for 2017 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		3,822,547.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		3,286,358.00
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		2,819,222.93
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		-
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		-
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		#DIV/0!
Analysis of Item 11:		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2016. ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2017 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
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	#DIV/0!	
Total Amount (see Line 11)	#DIV/0!	
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06	#DIV/0!	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	-	
Item 12 - Appropriation: Reserve for Uncollected Taxes	#DIV/0!	
Sub-Total	#DIV/0!	
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07	#DIV/0!	

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1.	Balance January 1, 2016		163,573.10	XXXXXXXXXX
	A. Taxes	83102-00 125,422.91	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00 38,150.19	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	1,975.43
	B. Tax Title Liens	83106-00	XXXXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83108-00	XXXXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXXXX	
4.	Added Taxes		83110-00 3,578.12	XXXXXXXXXX
5.	Added Tax Title Liens		83111-00	XXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX (1)	2,186.62
	B. Tax Title Liens - Transfers from Taxes	83107-00	2,186.62	(1) XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	165,175.79
8.	Totals		169,337.84	169,337.84
9.	Balance Brought Down		165,175.79	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	123,870.36
	A. Taxes	83116-00 123,870.36	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00 -	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2016 Tax Sale		83118-00 316.39	XXXXXXXXXX
12.	2016 Taxes Transferred to Liens		83119-00 5,314.67	XXXXXXXXXX
13.	2016 Taxes		83123-00 188,547.79	XXXXXXXXXX
14.	Balance December 31, 2016		XXXXXXXXXX	235,484.28
	A. Taxes	83121-00 189,516.41	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00 45,967.87	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		359,354.64	359,354.64

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 74.99%

17. Item No. 14 multiplied by percentage shown above is 176,596.84 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		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	-
		-	-

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 Report	Amount in 2016 Budget	Amount Resulting from 2016	Balance as at Dec. 31, 2016
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Sub-total Current Fund</u>	\$ -	\$ -	\$ -	\$ -
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Animal Control Fund</u>	\$ _____	\$ _____	\$ _____	\$ _____
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____
9. <u>Federal and State Grant Fund</u>	\$ _____	\$ _____	\$ 3,294.16	\$ 3,294.16

*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. _____	_____	_____	\$ _____	_____

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

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2015	REDUCED IN 2016		Balance Dec. 31, 2016
					By 2016 Budget	Canceled by Resolution	
Totals		-	-	-	80025-00 -	80026-00 -	-

Sheet 29

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2016" must be entered here and then raised in the 2017 budget.

**N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES**

Date	Purpose	Amount Authorized	Not Less Than 1/3 of Amount Authorized*	Balance Dec. 31, 2015	REDUCED IN 2016		Balance Dec. 31, 2016
					By 2016 Budget	Canceled by Resolution	
Totals		-	-	-	-	-	-
					80027-00	80028-00	

Sheet 30

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

Chief Financial Officer

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

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

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding December 31, 2016	80033-04	-	XXXXXXXX	
		-	-	
2017 Bond Maturities - General Capital Bonds			80033-05	\$
2017 Interest on Bonds *		80033-06		
ASSESSMENT SERIAL BONDS				
Outstanding January 1, 2016	80033-07	XXXXXXXX		
Issued	80033-08	XXXXXXXX		
Paid	80033-09		XXXXXXXX	
Outstanding December 31, 2016	80033-10	-	XXXXXXXX	
		-	-	
2017 Bond Maturities - Assessment Bonds			80033-11	\$
2017 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ -

LIST OF BONDS ISSUED DURING 2016

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

80033-14

80033-15

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

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	XXXXXXXX		
Issued	80033-02	XXXXXXXX		
Paid	80033-03		XXXXXXXX	
Outstanding December 31, 2016	80033-04	-	XXXXXXXX	
		-	-	
2017 Loan Maturities			80033-05	\$
2017 Interest on Loans			80033-06	\$
Total 2017 Debt Service for	Loan		80033-13	\$ -

LOAN

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

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

Sheet 33

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

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

Sheet 34

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

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

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

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of 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	-	-	-

Sheet 34a

80051-01

80051-02

(Do not crowd - add additional sheets)

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
16-04 Improvements to Roads	45,000.00		45,000.00	45,000.00
16-05 Lincoln Mill Rd Phase III	211,000.00		211,000.00	18,000.00
16-06 Purchase of Snow Plows	13,220.00		13,220.00	13,220.00
Total 80032-00	269,220.00	-	269,220.00	76,220.00

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

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS YEAR - 2016

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

BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2016			_____
2. Amount of Cash in Special Trust Fund as of December 31, 2016 (Note A)			_____
3. Amount of Bonds Issued Under Item 1 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 | | \$ <u>10,781,078.46</u> |
| 2. Amount of Item 1 Collected in 2016 (*) | \$ <u>10,578,785.68</u> | |
| 3. Seventy (70) percent of Item 1 | | \$ <u>7,546,754.92</u> |
- (*) Including prepayments and overpayments applied.

- B.
- | | | |
|--|------------|--------------------------------|
| 1. Did any maturities of bonded obligations or notes fall due during the year 2016?
Answer YES or NO | <u>NO</u> | |
| 2. Have payments been made for all bonded obligations or notes due on or before
December 31, 2016?

Answer YES or NO: | <u>N/A</u> | If answer is "NO" give details |

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

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

- D.
- | | | |
|--|---|------------|
| 1. Cash Deficit 2015 | | \$ _____ |
| 2. 4% of 2015 Tax Levy for all purposes:
Levy - - _____ | = | \$ _____ - |
| 3. Cash Deficit 2016 | | \$ _____ |
| 4. 4% of 2016 Tax Levy for all purposes:
Levy - - _____ | = | \$ _____ - |

E. <u>Unpaid</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____ -
2. County Taxes	\$ _____	\$ <u>12,378.40</u>	\$ <u>12,378.40</u>
3. Amounts due Special Districts	\$ _____	\$ _____ -	\$ _____ -
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>1,064,426.75</u>	\$ <u>1,064,426.75</u>

**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".

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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"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriation
26.	Delinquent Taxes and Tax Title Liens
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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
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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)
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41 & 55.	Trial Balance - Utility Fund
42 & 56.	Trial Balance - Utility Assessment Trust Funds
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46 & 60.	Results of Operations, Operating Surplus and Analysis
47 & 61.	Utility Accounts Receivable; Utility Liens
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49 & 63.	Summary Statement of Debt Service Requirements
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50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
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52 & 66.	Improvement Authorizations (Utility Capital)
53 & 67.	Capital Improvement Fund and Down Payments
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