

	B	C	D	E	F	G	H	I	J	K		
1	New Jersey Annual Financial Statements on Disk							CY 2016	Edition			
2	Full Path: C:\Users\csmolar\Desktop\[AFS_Utilities.xls]MAIN											
3	ANNUAL <u>UTILITY</u> FINANCIAL STATEMENTS (Sheets 40 thru 68)								CY2016 AFS-Uti			
4												
5	Municipality (Type):	Township			of (Name):	Ewing						
6	Calendar Year:	2016			County of:	Mercer						
7	Muni Code:	1102			Fed I.D.#:	21-6000557						
8												
9	Name of CFO:	Joanna K. Mustafa										
10	Title:	Chief Financial Officer										
11	Lincense#:	N-0782										
12					Check if	Enter an Optional Abbreviated Utility Name in these Spaces, it will be used on Sheet headings						
13					Utility is N/A							
14	1st Utility Name:	Sewer Utility			<input type="checkbox"/> N / A							
15	2nd Utility Name:	Second			<input checked="" type="checkbox"/> N / A							
16	3rd Utility Name:	Third			<input checked="" type="checkbox"/> N / A							
17	4th Utility Name:	Fourth			<input checked="" type="checkbox"/> N / A							
18	5th Utility Name:	Fifth			<input checked="" type="checkbox"/> N/A							
19												
20	ADDITIONAL SHEETS ARE PROVIDED IN THIS FILE FOR a 3rd, 4th AND 5th UTILITIES, IF NECESSARY. SEE THE Sheet "Extra_Sheets".											
21												
22												
23	PLEASE REMEMBER TO SAVE YOUR FILE OFTEN								HyperLinks to: Go To Quick Go2 Go To Extra Sheets			
24	RECALCULATE [press [F9] BEFORE SAVING THE FILE											
25												
26												
27	CAP AREA FOR LINKING FORMULAS											
28	following cells are "Linked" to cells in the AFS_Main.xls file:					NOTE: If the cash balance amounts for each of the utilities are not entered on the correct rows in the AFS_Main.xls fil						
29	<i>Description of Item (Item reference)</i>			Cash Book								

Annual Financial Statements - Utilities (Sheets 40 - 68) 2016 Edi

CONTROLS TO HIDE / UNHIDE "EXTRA" SHEETS

If you will not need to use many of the "Extra" sheets provided in this file you r
wish to Hide those sheets that you will not use in order to simplify scrolling thru t

To Hide an "Extra" sheet simply check the box to the left of the sheet name.
To Unhide the sheet simply Uncheck the box to the left of the sheet name.

Check to Hide / Uncheck to Unhide "Extra" Sheets

<p>If you have a 3rd, 4th or 5th Utility click the respective large button at the right to Unhide all the "Primary" sheets for the Utility; the "Extra" sheets for the Utility will remain hidden until you uncheck the boxes in Columns D, E and F below right</p>		<p>UNhide Optional 3rd Utility "Primary" Sheets</p>	<p>UNhide Optional 4th Utility "Primary" Sheets</p>
<p>First Utility Hidden "Extra" Sheets</p>	<p>2nd Utility Hidden "Extra" Sheets</p>	<p>3rd Utility Hidden "Extra" Sheets</p>	<p>4th Utility Hidden "Extra" Sheets</p>
<input checked="" type="checkbox"/> Sheet41a TRUE	<input checked="" type="checkbox"/> Sheet55a TRUE	<input checked="" type="checkbox"/> Sheet55a_TRUE	<input checked="" type="checkbox"/> Sheet55a_TRUE
<input checked="" type="checkbox"/> Sheet41b TRUE	<input checked="" type="checkbox"/> Sheet55b TRUE	<input checked="" type="checkbox"/> Sheet55b_TRUE	<input checked="" type="checkbox"/> Sheet55b_TRUE
<input checked="" type="checkbox"/> Sheet42a TRUE	<input checked="" type="checkbox"/> Sheet56a TRUE	<input checked="" type="checkbox"/> Sheet56a_TRUE	<input checked="" type="checkbox"/> Sheet56a_TRUE
<input checked="" type="checkbox"/> Sheet49b TRUE	<input checked="" type="checkbox"/> Sheet63b TRUE	<input checked="" type="checkbox"/> Sheet63b_TRUE	<input checked="" type="checkbox"/> Sheet63b_TRUE
<input checked="" type="checkbox"/> Sheet52a TRUE	<input checked="" type="checkbox"/> Sheet66a TRUE	<input checked="" type="checkbox"/> Sheet66a_TRUE	<input checked="" type="checkbox"/> Sheet66a_TRUE

INDEX HyperLinks to All Sheets in Workbook

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	WATER UTILITY SHEETS		
Sheet41	SEWER Utility Fund - Trial Balance		
Sheet42	SEWER Utility Fund - Assessment Trust Funds		
Sheet43	SEWER Utility Fund - Analysis of Assessment Trust Cash and Investments Pledged to Liabilities		
Sheet44	SEWER Utility - Revenues and Appropriations		
Sheet45	SEWER Utility - 2016 Operations		
Sheet46	SEWER Utility - Results of Operation, Operating Surplus and Analysis		
Sheet47	SEWER Utility - Accounts Receivable and Liens		
Sheet48	SEWER Utility - Deferred Charges and List of Judgments		
Sheet49	SEWER Utility - Summary Statement of Debt Service Requirements		
Sheet49a	SEWER Utility - Summary Statement of Loan Requirements		
Sheet50	SEWER Utility - Debt Service for Utility Notes (Other than Utility Assessment Notes)		
Sheet51	SEWER Utility - Debt Service for Utility Assessment Notes		
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Sheet53	SEWER Utility - Capital Improvement Fund and Down Payments		
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Sheet56	Second (N/A) Utility Fund - Assessment Trust Funds		
Sheet57	Second (N/A) Utility Fund - Analysis of Assessment Trust Cash and Investments Pledged to Liabilities		
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SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

<u>Pages numbered</u>	<u>Name of Utility</u>	<u>Abbreviated Name / Comment</u>
41 - 54	Sewer Utility	
55 - 68	Second	NOT APPLICABLE INTENTIONALLY LEFT OUT

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2016, please observe instructions of Sheet 2.

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in the General Capital Fund on Sheet 8

POST CLOSING
TRIAL BALANCE - SEWER UTILITY FUND

AS AT DECEMBER 31, 2016

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
CASH	254,355.40	
Due to Current Fund		224,815.46 c
Deferred Charges	11,572.64	
Current Year Sewer Receivable	42,009.79	
Sewer Liens	531.07	
Sewer Overpayments		1,575.97 c
Appropriation Reserves		23,096.07 c
Prepaid Sewer Rents		15,777.55 c
Reserve for Receivables		531.07
Reserve for Prior Year Sewer		
Reserve for Current Year Sewer		42,009.79
Fund Balance		662.99
Grand Total Debits / Credits	308,468.90	308,468.90

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

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

AS AT DECEMBER 31, 2016

NOT APPLICABLE

Title of Account	Debit	Credit
Sheet NOT Used	0.00	0.00

ANALYSIS OF SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEGDED TO LIABILITIES AND SURPLUS

NOT APPLICABLE

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

Sheet 43

NOT APPLICABLE

SCHEDULE OF SEWER UTILITY BUDGET - 2016

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated 91301-	200,000.00	200,000.00	-
Surplus Anticipated with Consent of Director of Local Govt. Services 91302-	-	-	-
Rents 91303-	8,250,201.77	8,190,784.48	(59,417.29)
Fire Hydrant Service 91304-	-	-	-
Miscellaneous 91305-	40,000.00	87,265.57	47,265.57
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Added by N.J.S. 40A:4-87: (List)	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Subtotal	8,490,201.77	8,478,050.05	(12,151.72)
Deficit (General Budget) ** 91306-	-	-	-
91307-	8,490,201.77	8,478,050.05	(12,151.72)

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	xxxxxxxxxx
Adopted Budget	8,490,201.77
Added by N.J.S. 40A:4-87	-
Emergency	-
Total Appropriations	8,490,201.77
Add: Overexpenditures (See Footnote)	-
Total Appropriations and Overexpenditures	8,490,201.77
Deduct Expenditures:	
Paid or Charged	8,467,105.70
Reserved	23,096.07
Surplus (General Budget)**	-
Total Expenditures	8,490,201.77
Unexpended Balance Canceled (See Footnote)	-

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2016 OPERATION SEWER UTILITY

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

SECTION 1:

Revenue Realized:	XXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	8,478,050.05	
Miscellaneous Revenue Not Anticipated		
2015 Appropriation Reserves Canceled *	582.70	
Total Revenue Realized		8,478,632.75
Expenditures:	XXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXX	
Paid or Charged	8,467,105.70	
Reserved	23,096.07	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	8,490,201.77	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		8,490,201.77
Excess		-
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of "Results of 2016 Operations" ("Excess in Operations" - Sheet 46)	-	
Deficit		11,569.02
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2016 Operations" ("Operating Deficit - to Trial Balance" - Sheet 46)	11,569.02	

SECTION 2:

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

2015 Appropriation Reserves Canceled in 2016	582.70	
Less: Anticipated Deficit in 2015 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		582.70

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

**RESULTS OF 2016 OPERATIONS
SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxxx	
Unexpended Balances of Appropriations	xxxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	xxxxxxxxxxx	
Unexpended Balances of 2015 Appropriation Reserves *	xxxxxxxxxxx	582.70
Deficit in Anticipated Revenue	12,151.72	xxxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxxx	11,569.02
Excess in Operations - to Operating Surplus	-	xxxxxxxxxxx
* See <u>restrictions</u> in amount on Sheet 45, SECTION 2	12,151.72	12,151.72

OPERATING SURPLUS - SEWER UTILITY

	Debit	Credit
Balance January 1, 2016	xxxxxxxxxxx	200,662.99
Excess in Results of 2016 Operations	xxxxxxxxxxx	-
Amount Appropriated in 2016 Budget-Cash	200,000.00	xxxxxxxxxxx
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxxx
Balance December 31, 2016	662.99	xxxxxxxxxxx
	200,662.99	200,662.99

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

Cash		254,359.02
Investments		
Interfund Accounts Receivable		
Subtotal		254,359.02
Deduct Cash Liabilities Marked with "C" on Trial Balance		265,265.05
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		(10,906.03)
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #	11,569.02	
Total Other Assets		11,569.02
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET.		662.99

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

**SCHEDULE OF SEWER UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2015		\$ <u>4,696.08</u>
Increased by:		
Sewer Rents Levied		\$ <u>8,231,774.29</u>
Decreased by:		
Collections	\$ <u>8,194,279.32</u>	
Overpayments applied	\$ <u>-</u>	
Transfer to Sewer Liens	\$ <u>-</u>	
Other	\$ <u>181.26</u>	
		\$ <u>8,194,460.58</u>
Balance December 31, 2016		\$ <u>42,009.79</u>

SCHEDULE OF SEWER UTILITY LIENS

Balance December 31, 2015		\$ <u>531.07</u>
Increased by:		
Transfers from Accounts Receivable	\$ <u>-</u>	
Penalties and Costs	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Decreased by:		
Collections	\$ <u>-</u>	
Other	\$ <u>-</u>	
		\$ <u>-</u>
Balance December 31, 2016		\$ <u>531.07</u>

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SEWER UTILITY FUND**

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

<u>Caused By</u>	Amount Dec. 31, 2015 per Audit <u>Report</u>	Amount in 2016 <u>Budget</u>	Amount Resulting from 2016	Balance as at <u>Dec. 31, 2016</u>
NONE				
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
10. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

NONE

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NONE

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

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

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

INTEREST ON BONDS - SEWER UTILITY BUDGET

2017 Interest on Bonds (* Items)	\$ -	NOT APPLICABLE
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2017	\$	
Required Appropriation 2017	\$ -	

LIST OF BONDS ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

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

SEWER UTILITY _____ LOAN

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

INTEREST ON LOANS - SEWER UTILITY BUDGET

2017 Interest on Loans (* Items)	\$ -	NOT APPLICABLE
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$	
Subtotal	\$ -	
Add: Interest to be Accrued as of 12/31/2017	\$	
Required Appropriation 2017	\$ -	

LIST OF LOANS ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

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

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	

Sheet 50

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

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

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

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

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

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SEWER UTILITY ASSESSMENT NOTES

Sheet 51

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

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

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

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

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

SCHEDULE OF SEWER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2016	2017 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
Totals	-	-	-

Sheet 51a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SEWER (UTILITY CAPITAL FUND)

NOT APPLICABLE

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. <i>Code No</i> <i>Purpose</i>		Balance January 1, 2016		2016 Authorizations		Expended	Authorizations Canceled	Balance December 31, 2016	
		Funded	Unfunded					Funded	Unfunded
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Totals	70000-	-	-	-	-	-	-	-	-

Sheet 52

NOT APPLICABLE

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

NOT APPLICABLE

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

NOT APPLICABLE

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

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

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

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

NOT APPLICABLE

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

UTILITIES ONLY

NOT APPLICABLE

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

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

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

**ANALYSIS OF SECOND (N/A) UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEGGED TO LIABILITIES AND SURPLUS**

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

Sheet 57

SCHEDULE OF Second (N/A) UTILITY BUDGET - 2016

BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated -01	-	-	-
Operating Surplus Anticipated with Consent of Director of Local Govt. Services -02	-	-	-
Rents 91303-	-	-	-
Fire Hydrant Service 91304-	-	-	-
Miscellaneous 91305-	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Subtotal	-	-	-
Deficit (General Budget) ** -07	-	-	-
-08	-	-	-

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59

STATEMENT OF BUDGET APPROPRIATIONS

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

FOOTNOTES: - RE: OVEREXPENDITURES

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

RE: UNEXPENDED BALANCES CANCELED:

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

STATEMENT OF 2016 OPERATION SECOND (N/A) UTILITY

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

SECTION 1:

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

SECTION 2:

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

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

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

**RESULTS OF 2016 OPERATIONS
SECOND (N/A) UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	XXXXXXXXXX	
Unexpended Balances of Appropriations	XXXXXXXXXX	
Miscellaneous Revenue Not Anticipated	XXXXXXXXXX	
Unexpended Balances of 2015 Appropriation Reserves *	XXXXXXXXXX	
Deficit in Anticipated Revenue		XXXXXXXXXX
Operating Deficit - to Trial Balance	XXXXXXXXXX	-
Excess in Operations - to Operating Surplus	-	XXXXXXXXXX
* See <u>restrictions</u> in amount on Sheet 59, SECTION 2	-	-

OPERATING SURPLUS - SECOND (N/A) UTILITY

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

**ANALYSIS OF BALANCE DECEMBER 31, 2016
(FROM SECOND (N/A) UTILITY - TRIAL BALANCE)**

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

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

**SCHEDULE OF SECOND (N/A) UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2015		\$ _____
Increased by:		
Second (N/A) Rents Levied		\$ _____ -
Decreased by:		
Collections	\$ _____	-
Overpayments applied	\$ _____	-
Transfer to Second (N/A) Liens	\$ _____	-
Other	\$ _____	-
		\$ _____ -
Balance December 31, 2016		\$ _____ -

SCHEDULE OF SECOND (N/A) UTILITY LIENS

Balance December 31, 2015		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	-
Penalties and Costs	\$ _____	-
Other	\$ _____	-
		\$ _____ -
Decreased by:		
Collections	\$ _____	-
Other	\$ _____	-
		\$ _____ -
Balance December 31, 2016		\$ _____ -

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
SECOND (N/A) UTILITY FUND**

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

<u>Caused By</u>	Amount Dec. 31, 2015 per Audit <u>Report</u>	Amount in 2016 <u>Budget</u>	Amount Resulting from 2016	Balance as at <u>Dec. 31, 2016</u>
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
10. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

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

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2017 DEBT SERVICE FOR BONDS
SECOND (N/A) UTILITY ASSESSMENT BONDS**

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Bond Maturities - Assessment Bonds			\$ -
2017 Interest on Bonds *		\$	
SECOND (N/A) UTILITY CAPITAL BONDS			
Outstanding January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Bond Maturities - Capital Bonds			\$ -
2017 Interest on Bonds *		\$	

INTEREST ON BONDS - SECOND (N/A) UTILITY BUDGET

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

LIST OF BONDS ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

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

SECOND (N/A) UTILITY _____ LOAN

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Loan Maturities			\$ -
2017 Interest on Loans *		\$ -	
SECOND (N/A) UTILITY		LOAN	
Outstanding January 1, 2016	XXXXXXXXXX		
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2016	-	XXXXXXXXXX	
	-	-	
2017 Loan Maturities			\$ -
2017 Interest on Loans *		\$ -	

INTEREST ON LOANS - SECOND (N/A) UTILITY BUDGET

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

LIST OF LOANS ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR SECOND (N/A) UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Sheet 64

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	

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

* See Sheet 33 for clarification of "Original Date of Issue".
 All notes with an original date of issue of 2014 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2017 or written intent of permanent financing submitted.

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

Sheet 64

INTEREST ON NOTES - SECOND (N/A) UTILITY BUDGET	
2017 Interest on Notes	\$ -
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$ -
Subtotal	\$ -
Add: Interest to be Accrued as of 12/31/2017	\$ -
Required Appropriations - 2017	\$ -

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR SECOND (N/A) UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2016	Date of Maturity	Rate of Interest	2017 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

Sheet 65

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

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

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

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

SCHEDULE OF SECOND (N/A) UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2016	2017 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
Totals	-	-	-

80051-01

80051-02

Sheet 65a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS SECOND (N/A) (UTILITY CAPITAL FUND)

Sheet 66

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number. <i>Code No</i> <i>Purpose</i>		Balance January 1, 2016		2016 Authorizations		Expended	Authorizations Canceled	Balance December 31, 2016	
		Funded	Unfunded					Funded	Unfunded
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
								-	-
Totals	70000-	-	-	-	-	-	-	-	-

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

**SECOND (N/A) UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

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

**SECOND (N/A) UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

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

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

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

UTILITIES ONLY

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

**SECOND (N/A) UTILITY CAPITAL FUND
 STATEMENT OF CAPITAL SURPLUS
 YEAR 2016**

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