

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

POPULATION LAST CENSUS 22,999

NET VALUATION TAXABLE 2016 4,643,003,813

MUNICODE 1218

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2017
MUNICIPALITIES - FEBRUARY 10, 2017**

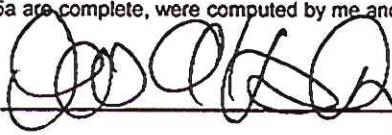
**ANNUAL FINANCIAL STATEMENTS REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES
ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO
CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT
SERVICES.**

Township of Plainsboro , County of Middlesex

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature 

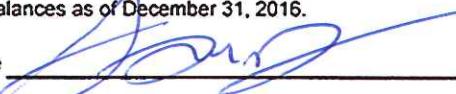
Title Registered Municipal Accountant

(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 certify that I, Gregory Mayers, am the Chief Financial Officer, License # N - 0584, of the Township of Plainsboro, County of Middlesex 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 641 Plainsboro Rd, Plainsboro, NJ 08536

Phone Number 609-799-0909

Fax Number 609-799-7076

Email gmayers@plainsboronj.com

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

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

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

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Plainsboro 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 auditing standards generally accepted in the United States of America, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2016 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with auditing standards generally accepted in the United States of America, 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:



David A. Kaplan, RMA #433
(Registered Municipal Accountant)

Wiss & Company, LLP
(Firm Name)

354 Eisenhower Parkway, Suite 1850
(Address)

Livingston, NJ 07039
(Address)

(732)-241-1632
(Phone Number)

(Fax Number)

Dkaplan@wiss.com
(Email Address)

Certified by me this 27 day of January, 2017.

**UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL**

The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for the fiscal year 2016 as required under N.J.A.C. 5:23-4.17.

Printed name: Brian Miller

Signature: 

Certificate #: 008505

Date: 1/27/17

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 the 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 an accelerated tax sale or tax lien sale the previous fiscal year and/or does not plan to conduct one in the current year.
9. The municipality has not applied for an appropriation CAP waiver
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 Plainsboro
Chief Financial Officer: Gregory S. Mayers
Signature: 
Certificate #: N - 0584
Date: JAN 27 2017

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet ALL 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: _____

22-6016682

Fed. I.D. #

Township of Plainsboro

Municipality

Middlesex

County

Report of Federal and State Financial Assistance

Expenditures of Awards

Fiscal Year Ending: 12/31/2016

	(1)	(2)	(3)
	Federal Programs		
	Expended	State	Other Federal
	(administered	Programs	Programs
	by the State)	Expended	Expended
TOTAL	\$ <u>43,443.80</u>	\$ <u>399,895.37</u>	\$ _____

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

Single Audit

Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised June 24, 1998) and OMB 15-08. Expenditures are defined in Section 205 of OMB A-133.

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



Signature of Chief Financial Officer

JAN 27 2017

Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

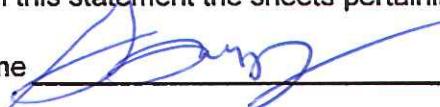
The following certification is to be used ONLY in the event there is NO municipally operated utility.

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

CERTIFICATION

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

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

Name 
Title Chief Financial Officer

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

NOTE:

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

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2016

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2017 and filed with the County Board of Taxation on January 10, 2017 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ 4,600,200,021.



SIGNATURE OF TAX ASSESSOR

Township of Plainsboro
MUNICIPALITY

Middlesex
COUNTY

**NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET
POST CLOSING
TRIAL BALANCE - CURRENT FUND**

AS AT 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	6,462,172.77	
Due from State of NJ- Senior Citizens & Vets	1,502.75	
Delinquent Taxes Receivable:		
2014	12,641.31	
2015	20,370.42	
Current Years Taxes Receivable	227,899.81	
Tax Title Liens Receivable	1,920.77	
Revenue Accounts Receivable	31,173.52	
Due from Library	102,752.29	
Due from Trust Other Fund	14.48	
Police Extra Duty Receivable	58,715.95	
Property Acquired for Taxes	7,600.00	
Sub-Total Receivables Offset by Reserve	463,088.55	
Appropriation Reserves		1,767,448.15
Reserve for Encumbrances		470,173.82
Due County for Added & Omitted Taxes		2,561.40
Due County for 5% PILOT Fee		17,374.20
Reserve for Tax Appeals Pending		680,567.32
Reserve for Community Gardens Security Deposits		12,420.79
Reserve for State Housing Inspections		13,949.00
Tax Overpayments		19,942.64

(Do not crowd - add additional sheets)

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET
POST CLOSING
TRIAL BALANCE - CURRENT FUND (CONTINUED)

AS AT DECEMBER 31, 2016

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

(Do not crowd - add additional sheets)

**NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET
POST CLOSING**

**TRIAL BALANCE - SUMMARY CURRENT FUND AND
STATE AND FEDERAL GRANTS**

AS AT DECEMBER 31, 2016

**POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND
ACCOUNTS #1 AND #2***

AS AT DECEMBER 31, 2016

Title of Account	Debit	Credit
Cash	27,118.00	
Reserve - PATF I		27,118.00

(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 AT DECEMBER 31, 2016

Title of Account	Debit	Credit
CASH	303,009.11	
GRANTS RECEIVABLE	152,339.65	
APPROPRIATED RESERVES		455,348.76
	</	

(Do not crowd - add additional sheets)

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

AS AT DECEMBER 31, 2016

Title of Account	Debit	Credit
<u>Payroll</u>		
Cash	170,070.24	
Payroll Deductions Payable		170,070.24
	170,070.24	170,070.24
<u>Other Trust Funds</u>		
Cash	5,467,899.61	
Loan Receivable	800,000.00	
Due to Current Fund		14.48
Reserves		6,267,885.13
	6,267,899.61	6,267,899.61
<u>Open Space Trust</u>		
Cash	1,105,748.60	
Reserve for Open Space		1,105,748.60
	1,105,748.60	1,105,748.60
<u>Animal Control</u>		
Cash	11,517.74	
Reserve for Animal Control Expenditures		11,517.74
	11,517.74	11,517.74
<u>Assessment Trust</u>		
Cash	8,047.23	
Assessments Receivable:		
Ordinance #10-28 Public Park Improvements	5,250,000.00	
Assessment Bonds Payable		5,250,000.00
Fund Balance		8,047.23
	5,258,047.23	5,258,047.23

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER

CERTIFICATION

Public Law 1997, C. 256

Municipal Public Defender Expended Prior Year 2015: (1) \$ 20,000.00

x _____ 25%

(2) \$ 5,000.00

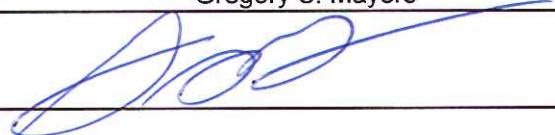
Municipal Public Defender Trust Cash Balance December 31, 2016: (3) \$ 57,612.00

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.

Amount in excess of the amount expended: 3 - (1 + 2) = \$ 32,612.00

The undersigned certifies that the municipality has complied with the regulations governing Municipal Public Defender as required under Public Law 1997, C. 256.

Chief Financial Officer: _____ Gregory S. Mayers

Signature: 

Certificate #: _____ N - 0584

JAN 27 2017

Date: _____

SCHEDULE OF TRUST FUND DEPOSITS AND RESERVES

<u>Purpose</u>	<u>Amount</u> <u>Dec. 31, 2015</u> <u>per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance</u> <u>as at</u> <u>Dec. 31, 2016</u>
1. Unemployment	\$ 163,976.43	\$ 49,113.71	\$ 12,051.31	\$ 201,038.83
2. Public Defender	67,012.00	11,100.00	20,500.00	57,612.00
3. Vet.'s Monument Fund	9,730.78	21.78	1,566.00	8,186.56
4. Inspection Fees	532,625.28	406,076.84	153,370.24	785,331.88
5. Preserve for Environmental Education	94,571.61	218.03	62.64	94,727.00
6. Recreation Donations	5,537.97	4,770.00	6,351.16	3,956.81
7. Developer's Escrow Deposits	173,322.44	224,881.97	232,752.21	165,452.20
9. Community Center	75,000.00			75,000.00
8. Performance Bonds	3,066,028.97	1,116,212.23	1,178,412.07	3,003,829.13
9. Forfeited Funds - Federal	214.08			214.08
10. Forfeited Funds	8,612.58			8,612.58
11. Sewer Franchise Fee	750.00		750.00	0.00
12. Loan Receivable Housing Trust	800,000.00			800,000.00
13. POAA- Plainsboro	6,029.85	40.00	4.00	6,065.85
14. POAA- Cranbury	4,297.54	162.00	3,399.18	1,060.36
15. Sept. 11 Donation	583.93			583.93
16. Accumulated Absences	54,000.00	1,000.00		55,000.00
17. Calton - Recreation Facility	125,000.00			125,000.00
18. Police Programs & Equipment	8,091.53	5,000.00	8,020.92	5,070.61
19. Developer's Deposit - Bus Shelter	17,500.00			17,500.00
20. Unclaimed Property	1,617.35			1,617.35
21. Workmen's Compensation Claims	27,140.28	3,514.67	3,514.67	27,140.28
22. Reforestation	51,436.00			51,436.00
23. Bail	1,052.00			1,052.00
24. Sharell Recreation	150,033.00			150,033.00

SCHEDULE OF TRUST FUND DEPOSITS AND RESERVES

25. Security Deposits	\$ 300.00	\$ 100.00	\$ 200.00
26. Tax Sale Premium	87,200.00	163,100.00	123,400.00
27. Founders Day	7,577.97	21,926.00	17,921.62
28. Snow Removal	33,110.22	1,000.00	34,110.22
29. Plainsboro Arts Festival	25.24		25.24
30. Fire Prevention	4,586.00	2,300.00	6,886.00
31. Unpaid Court Restitution	4,199.28		4,199.28
32. ESL Programs	500.00		500.00
33. Food Pantry Donations	23,996.88	7,477.08	1,989.51
34. Princeton Forrestal - Housing	250,000.00		250,000.00
35. Tax Collector Trust	18,200.62	134,731.05	119,598.57
36. Housing Trust	210,679.35	416.25	118,619.35
37. Historic Preservation Donations	8,400.83		8,400.83
38. Recreation Programs	0.00	62,183.61	37,916.65
Page Totals	\$ 6,092,940.01	\$ 2,215,245.22	\$ 2,040,300.10
			\$ 6,267,885.13

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

* Show as red figure

**POST CLOSING
TRIAL BALANCE - GENERAL CAPITAL FUND**

As at December 31, 2016

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,840,746.50	
Bonds and Notes Authorized but Not Issued		2,840,746.50
Cash	12,088,637.30	
Deferred Charges to Future Taxation:		
Funded	36,302,000.00	
Unfunded	2,840,746.50	
Grant Receivable -DOT Ord. # 13-09 Parkway Plainsboro Instr. Improv.	62,500.00	
Grant Receivable - FED Ord. #15-06 Plainsboro Road - Haz. Mitigation	75,000.00	
Grant Receivable - Ord. # 10-05 Mapleton Road	1,241,197.00	
Grant Receivable - Ord. # 16-09 State of NJ DOT Receivable	9,665.15	
Grant Receivable - DOT Ord. # 15-06 Plainsboro Road	142,080.00	
General Serial Bonds		36,302,000.00
Improvement Authorizations:		
Funded		8,319,657.28
Unfunded		334,646.50
Capital Improvement Fund		573,717.25
Reserve for Developers' Contributions		349,775.00
Miscellaneous Reserve		7,171.38
Reserve for Payment of Bonds		537,967.94
Reserve for Payment of Special Assessment Debt Service		830,233.25
Reserve for Encumbrances		2,714,477.44
Fund Balance		2,792,179.91
	55,602,572.45	55,602,572.45

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2016

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	63,103.44	6,601,431.30	202,361.97	6,462,172.77
Trust - Assessment		8,047.23		8,047.23
Trust- Dog License		14,130.74	2,613.00	11,517.74
Trust - Other	273.00	5,677,881.47	210,254.86	5,467,899.61
Capital - General		12,169,452.47	80,815.17	12,088,637.30
Water- Operating				
Water- Capital				
Utility				
Public Assistance**		27,118.00		27,118.00
Garbage District				
Open Space Trust		1,105,748.60		1,105,748.60
Payroll		185,731.97	15,661.73	170,070.24
Federal and State Grants		306,852.77	3,843.66	303,009.11
Total	63,376.44	26,096,394.55	515,550.39	25,644,220.60

* Include Deposits in Transit.

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

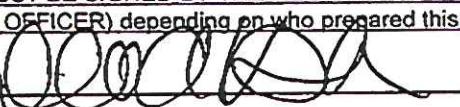
REQUIRED CERTIFICATION

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:

RMA

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"

<u>Current Fund</u>	
Citi Fund Services - CMF	42,060.36
First Constitution	5,935,493.38
PNC Bank	623,877.56
	6,601,431.30
<u>Grants</u>	
First Constitution	306,852.77
<u>Animal Control</u>	
First Constitution	14,130.74
<u>General Capital</u>	
First Constitution	7,165,339.51
The Bank of Princeton	5,004,112.59
Citi Fund Service - CMF	0.37
	12,169,452.47
<u>Open Space Trust</u>	
First Constitution	1,105,748.60

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

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

LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT" (CONTINUED)

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

TOWNSHIP OF PLAINSBORO
COUNTY OF MIDDLESEX, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

Year ended December 31, 2016

	Increased By Balance December 31, <u>2015</u>	Decreased By: Revenue Realized <u>2016</u>	Balance December 31, <u>2016</u>
Safe and Secure Communities Program - 2015	\$ 15,000.00	\$ 60,000.00	\$ 15,000.00
Safe and Secure Communities Program - 2016		28,327.98	28,327.98
Recycling Tonnage Grant		52,434.09	52,434.09
Clean Communities Program		18,000.00	18,000.00
Body Camera Grant		7,586.31	7,586.31
Bulletproof Vest Program - 2016		13,005.83	13,005.83
Drunk Driving Enforcement Fund		4,250.00	4,250.00
Click it or Ticket		2,779.84	2,779.84
Municipal Alcohol Education/Rehabilitation Program		18,215.02	18,215.02
Recreation for Individuals with Disabilities		9,239.79	9,239.79
Drive Sober or Get Pulled Over		48,236.44	48,236.44
CDBG - 2013		28,700.64	28,700.64
CDBG - 2014		21,142.36	21,142.36
CDBG - 2015		46,165.00	46,165.00
CDBG - 2016		46,165.00	46,165.00
Robert Wood Johnson Preserve Grant		85,468.00	85,468.00
Sustainable New Jersey Grant		5,000.00	5,000.00
Body Armor Replacement Fund		3,306.95	3,306.95
Total Grants Receivable	\$ 179,244.44	\$ 350,059.79	\$ 376,964.58
			\$ 152,339.65

TOWNSHIP OF PLAINSBORO
COUNTY OF MIDDLESEX, NEW JERSEY

FEDERAL AND STATE GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS - APPROPRIATED

Year ended December 31, 2016

Grant	Balance December 31, 2015	Transferred From 2016 Appropriations	Appropriated by 40A:4-87.	Expended	Cancelled \$ 38,300.66	Prior Years Encumbrances Cancelled	Balance December 31, 2016
Recycling Tonnage Grant - 2013	\$ 38,300.66			\$ 9,160.90			\$ 33,914.94
Recycling Tonnage Grant - 2015	43,075.84						28,327.98
Recycling Tonnage Grant - 2016		28,327.98					0.00
Clean Communities - 2014	53.37						9,492.49
Clean Communities - 2015	39,816.41						51,626.59
Clean Communities - 2016							0.00
Alcohol Education & Rehabilitation - 2012	2,569.31						3,311.29
Alcohol Education & Rehabilitation - 2013	5,567.98						6,321.57
Alcohol Education & Rehabilitation - 2014	6,321.57						4,361.06
Alcohol Education & Rehabilitation - 2015	4,381.08						2,779.84
Alcohol Education & Rehabilitation - 2016							1.50
Municipal Drug & Alcohol Alliance - Local Share 2014							
Municipal Drug & Alcohol Alliance - Local Share 2016	1.50						1.50
Recreation for Individuals with Disabilities (ROD) 2015	18,924.31						8,519.36
Recreation for Individuals with Disabilities (ROD) 2015 Local Share	4,000.00						4,000.00
Body Armor Replacement Program - 2011	715.00						715.00
Body Armor Replacement Program - 2012	169.59						169.59
Body Armor Replacement Program - 2014	8,146.59						2,302.29
Body Armor Replacement Program - 2015	3,530.99						3,530.99
Body Armor Replacement Program - 2016							3,306.95
Click it or Ticket - 2016							
Safe and Secure Communities Program - 2016							
Safe and Secure Communities Program - 2016 Match S&W							
Safe and Secure Communities Program - 2016 Match O&E							

**TOWNSHIP OF PLAINSBORO
COUNTY OF MIDDLESEX, NEW JERSEY**

SCHEDULE OF RESERVE FOR GRANTS - APPROPRIATED

Year ended December 31, 2016

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

*** LOCAL DISTRICT SCHOOL TAX N/A**

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

Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2016	85045-00	xxxxxxxxxxxxxxxxxxxx	1,024,570.25
2016 Levy	81105-00	xxxxxxxxxxxxxxxxxxxx	464,300.38
2016 Added Taxes			71.81
2016 Budget Appropriation		xxxxxxxxxxxxxxxxxxxx	4,000.00
Interest Earnings			1,954.72
Paid or Charged		389,148.56	xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2016	85046-00	1,105,748.60	xxxxxxxxxxxxxxxxxxxx
		1,494,897.16	1,494,897.16

REGIONAL SCHOOL TAX
 (Provide a separate statement for each Regional District involved)

		Debit	Credit
Balance January 1, 2016		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
School Tax Payable #	85031-00	xxxxxxxxxxxxxxxxxxxx	
(Not in excess of 50% of Levy - 2015 - 2016)	85032-00	xxxxxxxxxxxxxxxxxxxx	
Levy School Year July 1, 2016 - June 30, 2017		xxxxxxxxxxxxxxxxxxxx	
Levy Calendar Year 2016		xxxxxxxxxxxxxxxxxxxx	64,483,178.00
Paid		64,483,178.00	xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2016		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
School Tax Payable #	85033-00		xxxxxxxxxxxxxxxxxxxx
School Tax Deferred			
(Not in excess of 50% of Levy - 2005 - 2006)	85034-00		xxxxxxxxxxxxxxxxxxxx
# Must include unpaid requisitions.		64,483,178.00	64,483,178.00

REGIONAL HIGH SCHOOL TAX N/A

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

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2016		xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
County Taxes	80003-01	xxxxxxxxxxxxxxxxxx	
Due County for Added and Omitted Taxes	80003-02	xxxxxxxxxxxxxxxxxx	95,231.69
2016 Levy:		xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
General County	80003-03	xxxxxxxxxxxxxxxxxx	14,652,820.67
County Library	80003-04	xxxxxxxxxxxxxxxxxx	
County Health		xxxxxxxxxxxxxxxxxx	
County Open Space Preservation		xxxxxxxxxxxxxxxxxx	1,214,767.89
Due County for Added and Omitted Taxes	80003-05	xxxxxxxxxxxxxxxxxx	2,561.40
Paid		15,962,820.25	xxxxxxxxxxxxxxxxxx
Balance December 31, 2016			xxxxxxxxxxxxxxxxxx
County Taxes			xxxxxxxxxxxxxxxxxx
Due County for Added and Omitted Taxes		2,561.40	xxxxxxxxxxxxxxxxxx
		15,965,381.65	15,965,381.65

SPECIAL DISTRICT TAXES

		Debit	Credit
Balance January 1, 2016	80003-06	xxxxxxxxxxxxxxxxxx	
2016 Levy: (List Each Type of District Tax Separately - see Footnote)		xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Fire -	81108-00	1,848,000.00	xxxxxxxxxxxxxxxxxx
Sewer -	81111-00	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Water -	81112-00	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Garbage -	81109-00	xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Special Improvement District		xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Total 2016 Levy	80003-07	xxxxxxxxxxxxxxxxxx	1,848,000.00
Paid	80003-08	1,848,000.00	xxxxxxxxxxxxxxxxxx
Balance December 31, 2016	80003-09		xxxxxxxxxxxxxxxxxx
		1,848,000.00	1,848,000.00

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

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

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

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

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

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

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

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,780,000.00	2,780,000.00	
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			
Miscellaneous Revenue Anticipated:			xxxxxxxxxxxxxx
Adopted Budget	8,592,171.79	9,071,353.46	479,181.67
			xxxxxxxxxxxxxx
Added by NJSA 40A: 4-87:			
See List on Sheet 17a	286,145.50	286,145.50	
Total Miscellaneous Revenue Anticipated 80103-	8,878,317.29	9,357,498.96	479,181.67
Receipts from Delinquent Taxes 80104-	140,000.00	127,190.37	(12,809.63)
Amount to be Raised by Taxation:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
a) Local Tax for Municipal Purposes 80105-	14,597,946.02	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
b) Addition to Local District School Tax 80106-		xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
c) Minimum Library Levy 80107-	1,341,116.29	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Total Amount to be Raised by Taxation 80107-	15,939,062.31	16,340,643.15	401,580.84
	27,737,379.60	28,605,332.48	867,952.88

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	xxxxxxxxxxxxxx	98,375,343.30
Amount to be Raised by Taxation:	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Local District School Tax 80109-00		xxxxxxxxxxxxxx
Regional School Tax 80119-00	64,483,178.00	xxxxxxxxxxxxxx
Regional High School Tax 80110-00		xxxxxxxxxxxxxx
County Taxes 80111-00	15,867,588.56	xxxxxxxxxxxxxx
Due County for Added and Omitted Taxes 80112-00	2,561.40	xxxxxxxxxxxxxx
Special District Taxes 80113-00	1,848,000.00	xxxxxxxxxxxxxx
Municipal Open Space Tax 80120-00	464,372.19	xxxxxxxxxxxxxx
Reserve for Uncollected Taxes 80114-00	xxxxxxxxxxxxxx	631,000.00
Deficit in Required Collection of Current Taxes (or) 80115-00		
Balance for Support of Municipal Budget (or) 80116-00	16,340,643.15	xxxxxxxxxxxxxx
* Excess Non-Budget Revenue (see footnote) 80117-00		xxxxxxxxxxxxxx
* Deficit Non-Budget Revenue (see footnote) 80118-00	xxxxxxxxxxxxxx	
* 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.	99,006,343.30	99,006,343.30

**STATEMENT OF GENERAL BUDGET REVENUES 2016
(Continued)**

Miscellaneous Revenues Anticipated: Added By N.J.S. 40A:4-87

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	27,451,234.10
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	286,145.50
Appropriated for 2016 (Budget Statement Item 9)	80012-03	27,737,379.60
Appropriated for 2016 by Emergency Appropriation (Budget Statement Item 9)	80012-04	
Total General Appropriations (Budget Statement Item 9)	80012-05	27,737,379.60
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	27,737,379.60
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	25,338,931.45
Paid or Charged - Reserve for Uncollected Taxes	80012-09	631,000.00
Reserved	80012-10	1,767,448.15
Total Expenditures	80012-11	27,737,379.60
Unexpended Balances Canceled (see footnote)	80012-12	0.00

FOOTNOTES -

RE: OVEREXPENDITURES:

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

RE: UNEXPENDED BALANCES CANCELED:

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

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

RESULTS OF 2016 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:			
Miscellaneous Revenues Anticipated	80013-01	xxxxxxxxxxxxxxxxxx	479,181.67
Delinquent Tax Collections	80013-02	xxxxxxxxxxxxxxxxxx	
		xxxxxxxxxxxxxxxxxx	
Required Collection of Current Taxes	80013-03	xxxxxxxxxxxxxxxxxxxx	401,580.84
Unexpended Balances of 2016 Budget Appropriations	80013-04	xxxxxxxxxxxxxxxxxx	
Miscellaneous Revenue Not Anticipated	81113-	xxxxxxxxxxxxxxxxxxxx	270,620.47
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	xxxxxxxxxxxxxxxxxx	
Payments in Lieu of Taxes on Real Property	81120-	xxxxxxxxxxxxxxxxxx	
Sale of Municipal Assets		xxxxxxxxxxxxxxxxxx	
Unexpended Balance of 2015 Appropriation Reserves	80013-05	xxxxxxxxxxxxxxxxxx	1,170,740.80
Prior Years Interfunds Returned in 2016	80013-06	xxxxxxxxxxxxxxxxxx	
Grant Cancellations, net		xxxxxxxxxxxxxxxxxx	46,994.03
Reduction in Library and Police Service Advances		xxxxxxxxxxxxxxxxxx	25,446.34
		xxxxxxxxxxxxxxxxxx	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	
Balance January 1, 2016	80013-07		
Balance December 31, 2016	80013-08	xxxxxxxxxxxxxxxxxx	
Deficit in Anticipated Revenues:		xxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxx
Miscellaneous Revenues Anticipated	80013-09		xxxxxxxxxxxxxxxxxx
Delinquent Tax Collections	80013-10	12,809.63	xxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxx	
Required Collection of Current Taxes	80013-11		xxxxxxxxxxxxxxxxxx
Interfund Advances Originating in 2016	80013-12		xxxxxxxxxxxxxxxxxx
		xxxxxxxxxxxxxxxxxx	
		xxxxxxxxxxxxxxxxxx	
		xxxxxxxxxxxxxxxxxx	
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	xxxxxxxxxxxxxxxxxx	
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,381,754.52	xxxxxxxxxxxxxxxxxx
		2,394,564.15	2,394,564.15

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
Sale of Municipal Assets	11,757.02
Bid Specifications	2,950.00
Prior Year Budget Refunds	120,627.89
Return Check Fees	320.00
Sundry	23,753.16
Extra Duty Administrative Fees	2,940.00
Planning and Zoning Services	20,445.21
DMV Inspection Refunds	3,095.00
Recycling from Bulk Waste Days	984.35
Seniors and Vets 2% Administration Fee	985.00
Tax Sale Fees	623.14
Copies	1,276.70
Construction Trailers	200.00
Variances	120.00
Septic Permit Fees	20.00
Recreation Miscellaneous	65.00
Tax Revenue Miscellaneous	645.00
Community Garden Fees	250.00
Certified Fees	69,043.00
Raffle/Peddler's Fees	4,240.00
Road Opening Fees	405.00
Police Applicant Testing Fees	5,875.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	270,620.47

SURPLUS - CURRENT FUND
YEAR 2016

		Debit	Credit
1. Balance January 1, 2016	80014-01	xxxxxxxxxxxxxxxxxx	3,527,990.93
2.		xxxxxxxxxxxxxxxxxx	
3. Excess Resulting from 2016 Operations	80014-02	xxxxxxxxxxxxxxxxxx	2,381,754.52
4. Amount Appropriated in the 2016 Budget - Cash	80014-03	2,780,000.00	xxxxxxxxxxxxxxxxxx
5. Amount Appropriated in 2016 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		xxxxxxxxxxxxxxxxxx
6.			xxxxxxxxxxxxxxxxxx
7. Balance December 31, 2016	80014-05	3,129,745.45	xxxxxxxxxxxxxxxxxx
		5,909,745.45	5,909,745.45

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

Cash	80014-06	6,462,172.77
Investments	80014-07	
Change Fund		
Sub Total		6,462,172.77
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	3,333,930.07
Cash Surplus	80014-09	3,128,242.70
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	1,502.75
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	1,502.75
• IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	3,129,745.45

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) # or (Abstract of Ratables)	82101-00	\$ <u>96,769,399.54</u>
2. Amount of Levy Special District Taxes	82102-00	\$ <u>1,848,000.00</u>
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et seq.	82103-00	\$ <u>19,989.48</u>
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et seq.	82104-00	\$ _____
5a. Subtotal 2016 Levy	\$ <u>98,637,389.02</u>	
5b. Reductions due to tax appeals**	\$ _____	
5c. Total 2016 Levy	82106-00	\$ <u>98,637,389.02</u>
6. Transferred to Tax Title Liens	82107-00	\$ <u>12.74</u>
7. Transferred to Foreclosed Property	82108-00	\$ _____
8. Remitted, Abated or Canceled	82109-00	\$ <u>34,133.17</u>
9. Discount Allowed	82110-00	\$ _____
10. Collected in Cash: In 2015	82121-00	\$ <u>251,677.45</u>
In 2016 *	82122-00	\$ <u>97,712,148.40</u>
State's Share of 2016 Senior Citizens and Veterans Deductions Allowed	82123-00	\$ <u>47,500.00</u>
Homestead Benefit	\$ _____	<u>364,017.45</u>
Total to Line 14	82111-00	\$ <u>98,375,343.30</u>
11. Total Credits		\$ <u>98,409,489.21</u>
12. Amount Outstanding December 31, 2016	83120-00	\$ <u>227,899.81</u>
13. Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is	<u>99.73%</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>98,375,343.30</u>
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	\$ _____
To Current Taxes Realized in Cash (Sheet 17)	\$ <u>98,375,343.30</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 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.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2016

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

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22) \$ _____

LESS: Proceeds from Accelerated Tax Sale _____

NET Cash Collected \$ _____

Line 5c (sheet 22) Total 2016 Tax Levy \$ _____

Percentage of Collection excluding Accelerated Tax Sale Proceeds
(Net Cash Collected divided by Item 5c) is _____

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22) \$ _____

LESS: Proceeds from Tax Levy Sale (excluding premium) _____

Net Cash Collected \$ _____

Line 5c (sheet 22) Total 2016 Tax Levy \$ _____

Percentage of Collection Excluding Tax Levy Sale Proceeds
(Net Cash Collected divided by Item 5c) is _____

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

	DEBIT	CREDIT
1. Balance January 1, 2016	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Due From State of New Jersey	3,252.75	xxxxxxxxxxxxxx
Due To State of New Jersey	xxxxxxxxxxxxxx	
2. Sr. Citizens Deductions Per Tax Billings	6,500.00	xxxxxxxxxxxxxx
3. Veterans Deductions Per Tax Billings	41,250.00	xxxxxxxxxxxxxx
4. Sr. Citizens Deductions Allowed By Tax Collector 2016		xxxxxxxxxxxxxx
5.		
6. Sr. Citizens Deductions Disallowed By Tax Collector 2016		250.00
7.	xxxxxxxxxxxxxx	
8.	xxxxxxxxxxxxxx	
9. Received in Cash from State	xxxxxxxxxxxxxx	49,250.00
10.		
11.		
12. Balance December 31, 2016		xxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Due From State of New Jersey	xxxxxxxxxxxxxx	1,502.75
Due To State of New Jersey		xxxxxxxxxxxxxx
	51,002.75	51,002.75

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

Line 2	6,500.00
Line 3	41,250.00
Line 4	
Line 5	
Line 6	<u>(250.00)</u>
Sub-Total	<u>47,500.00</u>
To Item 10, Sheet 22	<u>47,500.00</u>

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

		Debit	Credit
<u>Balance January 1, 2016</u>		xxxxxxxxxxxxxxxxxxxx	610,567.32
<u>Tax Appeals Pending</u>	<u>610,567.32</u>	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<u>Interest Earned on Taxes Pending Appeals</u>		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<u>Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)</u>		xxxxxxxxxxxxxxxxxxxx	
<u>Interest Earned on Taxes Pending State Appeals</u>		xxxxxxxxxxxxxxxxxxxx	
<u>Appeals Settled and Encumbered</u>			
<u>Cash Paid to Appellants (Including 5% Interest from Date of Payment)</u>	<u>500,000.00</u>	xxxxxxxxxxxxxxxxxxxx	
<u>Closed to Results of Operations</u>			
<u>(Portion of Appeal won by Municipality, including Interest)</u>		xxxxxxxxxxxxxxxxxxxx	
<u>2016 Budget Appropriation</u>			570,000.00
<u>Balance December 31, 2016</u>	<u>680,567.32</u>	xxxxxxxxxxxxxxxxxxxx	
<u>Taxes Pending Appeals *</u>	<u>680,567.32</u>	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<u>Interest Earned on Taxes Pending Appeals</u>		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<u>* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2016.</u>		<u>1,180,567.32</u>	<u>1,180,567.32</u>



Signature of Tax Collector

T-8193
 License #

1-27-17
 Date

ACCELERATED TAX SALE - CHAPTER 99

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

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

A. Reserve for Uncollected Taxes (sheet 25, Item 12)	\$ _____
B. Reserve for Uncollected Taxes Exclusion: Outstanding Balance of Delinquent Taxes (sheet 26, Item 14A) x % of collection (Item 16)	\$ _____
C. TIMES: % of increase of Amount to be Raised by Taxes over Prior Year [(2017 Estimated Total Levy - 2016 Total Levy)/2016 Total Levy]	%
D. Reserve for Uncollected Taxes Exclusion Amount [(B x C) + B]	\$ _____
E. Net Reserve for Uncollected Taxes Appropriation in Current Budget (A - D)	\$ _____

2017 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29)	\$ _____
2. Taxes not Included in the Budget (AFS 25, items 2 thru 7)	\$ _____
Total	\$ _____
3. Less: Anticipated Revenues (item 5, budget sheet 11)	\$ _____
4. Cash Required	\$ _____
5. Total Required at _____ % (items 4+6)	\$ _____
6. Reserve for Uncollected Taxes (item E above)	\$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

		Debit	Credit
1. Balance January 1, 2016		161,696.01	xxxxxxxxxxxxxxxxxxxx
A. Taxes	83102-00	159,787.98	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83103-00	1,908.03	xxxxxxxxxxxxxxxxxxxx
2. Canceled:			xxxxxxxxxxxxxxxxxxxx
A. Taxes	83105-00	xxxxxxxxxxxxxxxxxxxx	1,566.67
B. Tax Title Liens	83106-00	xxxxxxxxxxxxxxxxxxxx	
3. Transferred to Foreclosed Tax Title Liens			xxxxxxxxxxxxxxxxxxxx
A. Taxes	83108-00	xxxxxxxxxxxxxxxxxxxx	
B. Tax Title Liens	83109-00	xxxxxxxxxxxxxxxxxxxx	
4. Added Taxes	83110-00	1,980.79	xxxxxxxxxxxxxxxxxxxx
5. Added Tax Title Liens	83111-00		xxxxxxxxxxxxxxxxxxxx
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:			xxxxxxxxxxxxxxxxxxxx
A. Taxes - Transfers to Tax Title Liens	83104-00	xxxxxxxxxxxxxxxxxxxx	(1)
B. Tax Title Liens - Transfers from Taxes	83107-00	(1)	xxxxxxxxxxxxxxxxxxxx
7. Balance Before Cash Payments		xxxxxxxxxxxxxxxxxxxx	162,110.13
8. Totals		163,676.80	163,676.80
9. Balance Brought Down		162,110.13	xxxxxxxxxxxxxxxxxxxx
10. Collected:		xxxxxxxxxxxxxxxxxxxx	127,190.37
A. Taxes	83116-00	127,190.37	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83117-00	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
11. Interest and Costs - 2016 Tax Sale	83118-00		xxxxxxxxxxxxxxxxxxxx
12. 2016 Taxes Transferred to Liens	83119-00	12.74	xxxxxxxxxxxxxxxxxxxx
13. 2016 Taxes	83123-00	227,899.81	xxxxxxxxxxxxxxxxxxxx
14. Balance December 31, 2016		xxxxxxxxxxxxxxxxxxxx	262,832.31
A. Taxes	83121-00	260,911.54	xxxxxxxxxxxxxxxxxxxx
B. Tax Title Liens	83122-00	1,920.77	xxxxxxxxxxxxxxxxxxxx
15. Totals		390,022.68	390,022.68

16. Percentage of Cash Collections to Adjusted Amount Outstanding
(Item No. 10 divided by Item No. 9) is 78.45%

17. Item No. 14 multiplied by percentage shown above is \$ 206,191.94 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	7,600.00	xxxxxxxxxxxxxxxxxxxx
2. Foreclosed or Deeded in 2012		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
3. Tax Title Liens	84103-00		xxxxxxxxxxxxxxxxxxxx
4. Taxes Receivable	84104-00		xxxxxxxxxxxxxxxxxxxx
5A.	84102-00		xxxxxxxxxxxxxxxxxxxx
5B.	84105-00	xxxxxxxxxxxxxxxxxxxx	
6. Adjustment to Assessed Valuation	84106-00		xxxxxxxxxxxxxxxxxxxx
7. Adjustment to Assessed Valuation	84107-00	xxxxxxxxxxxxxxxxxxxx	
8. Sales		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
9. Cash *	84109-00	xxxxxxxxxxxxxxxxxxxx	
Contract	84110-00	xxxxxxxxxxxxxxxxxxxx	
11. Mortgage	84111-00	xxxxxxxxxxxxxxxxxxxx	
12. Loss on Sales	84112-00	xxxxxxxxxxxxxxxxxxxx	
13. Gain on Sales	84113-00		xxxxxxxxxxxxxxxxxxxx
14. Balance December 31, 2016	84114-00	xxxxxxxxxxxxxxxxxxxx	7,600.00
		7,600.00	7,600.00

CONTRACT SALES

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

MORTGAGE SALES

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

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

* 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</u> <u>in Budget of</u> <u>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.

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

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

Chief Financial Officer

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY -
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY -

DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD.
PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES.

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. 40A:4-55.13 et seq. and are recorded on this page.

• 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.

Chief Financial Officer

**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	xxxxxxxxxxxxxxxxxx	25,095,000.00	
Issued	80033-02	xxxxxxxxxxxxxxxxxx	14,687,000.00	
Paid	80033-03	3,480,000.00	xxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2016	80033-04	36,302,000.00	xxxxxxxxxxxxxxxxxx	
		39,782,000.00	39,782,000.00	
2017 Bond Maturities - General Capital Bonds			80033-05	\$ 3,755,000.00
2017 Interest on Bonds *	80033-06	\$ 1,196,170.83		

ASSESSMENT SERIAL BONDS

Outstanding January 1, 2016	80033-07	xxxxxxxxxxxxxxxxxx	5,800,000.00	
Issued	80033-08	xxxxxxxxxxxxxxxxxx		
Paid	80033-09	550,000.00	xxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2016	80033-10	5,250,000.00	xxxxxxxxxxxxxxxxxx	
		5,800,000.00	5,800,000.00	
2017 Bond Maturities - Assessment Bonds			80033-11	\$ 550,000.00
2017 Interest on Bonds *	80033-12	\$ 189,312.50		
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 1,385,483.33

LIST OF BONDS ISSUED DURING 2016

Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
2016 General Impr. Bonds	980,000.00	14,687,000.00	7/20/2016	2%-4%
Total	980,000.00	14,687,000.00		
	80033-14	80033-15		

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

(COUNTY) (MUNICIPAL)		LOAN		
		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	xxxxxxxxxxxxxxxxxx		
Issued	80033-02	xxxxxxxxxxxxxxxxxx		
Paid	80033-03		xxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2016	80033-04		xxxxxxxxxxxxxxxxxx	
2017 Loan Maturities	80033-05			\$
2017 Interest on Loans	80033-06			\$
Total 2017 Debt Service for	Loan	80033-13		\$
GREEN TRUST LOAN PAYABLE				
Outstanding January 1, 2016	80033-07	xxxxxxxxxxxxxxxxxx		
Issued	80033-08	xxxxxxxxxxxxxxxxxx		
Paid			xxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2016	80033-10		xxxxxxxxxxxxxxxxxx	
2017 Loan Maturities	80033-11			\$
2017 Interest on Loans	80033-12			\$
Total 2017 Debt Service for Greent Trust Loan	80033-13			\$
LIST OF LOANS ISSUED DURING 2016				
Purpose	2017 Maturity	Amount Issued	Date of Issue	Interest Rate
None				
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	xxxxxxxxxxxxxxxxxx		
Paid	80034-02		xxxxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2016	80034-03		xxxxxxxxxxxxxxxxxxxx	
2017 Bond Maturities - Term Bonds	80034-04	\$		
2017 Interest on Bonds *	80034-05	\$		

TYPE I SCHOOL SERIAL BOND

Outstanding January 1, 2016	80034-06	xxxxxxxxxxxxxxxxxx		
Issued	80034-07	xxxxxxxxxxxxxxxxxx		
Paid	80034-08		xxxxxxxxxxxxxxxxxxxx	
Outstanding December 31, 2016	80034-09		xxxxxxxxxxxxxxxxxxxx	
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								
								80051-01 80051-02

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

Memo: Type 1 School Notes should be separately listed and totaled.

*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								
						80051-01	80051-02	

memo: * See Sheet 33 for clarification of "Original Date of Issue".
 Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2017 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

(Do not crowd - add additional sheets)

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATION

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.			
		Total	

80051-01
80051-02
(Do not crowd - add additional sheets)

TOWNSHIP OF PLAINSBORO
GENERAL CAPITAL FUND
STATEMENT OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Description	Date	Ordinance Amount	Balance December 31, 2015		Deferred Charges to Future Taxation, Unfunded	Capital Improvement Fund	Grants and Reserve Funds	Prior Year's Enc Canc	Paid or Charged	Improvement Authorizations Cancelled	Balance December 31, 2016 Funded Unfunded
				Funded	Unfunded							
2016 Authorizations												
03-09	Various General Improvements	05/14/03	\$ 613,510.00	\$ 58,570.97	\$ 240,834.00							\$ 289,410.97
03-18	Design Engineering-Day/ Edgemere/ Plainsboro Rd. Intersection and Plainsboro Rd. Bike Path Improvements	09/10/03	180,000.00	0,084.89	0,000.00							12,964.89
4-08	Various Imps. And the Purchase of Various Items of Equipment	05/12/04	22,502.00		6,413.17							0,413.17
4-09	Various General Improvements	05/12/04	1,737,000.00		99,262.01							99,262.01
4-20	Imps. To Enterprise and Plainsboro Rd. Intersection	11/10/04	302,000.00		14,035.00							301,855.00
5-06	Sever Constr. And Imps. For Edgemere Ave, Plainsboro Rd., Dey Rd.	06/03/05	203,587.00		60,832.50							\$ 60,832.50
5-07	Various Imps. And Purchase of Various Items of Equipment	06/03/05	38,197.00		22,690.39							22,690.39
06-12	Various Imps. and the Purchase of Various Items of Equipment	06/14/06	22,005.00		10,031.69							10,031.69
06-13	Various General Improvements	06/14/06	200,500.00		9,205.87							15,180.87

TOWNSHIP OF PLAINSBORO
GENERAL CAPITAL FUND
STATEMENT OF IMPROVEMENT AUTHORIZATIONS

<u>2016 Authorizations</u>									
Ordinance Number	Description	Ordinance Date		Balance December 31, 2015		Capital Improvement Fund	Grants and Reserve Funds	Prior Year's Enc. Canc.	Improvement Authorizations Cancelled
		Amount	Date	Funded	Unfunded				
07-01	Imps. To Community Park	01/24/07	\$ 1,000,000.00	\$ 193,092.09					\$ 183,092.09
07-06	Constr. Of Scudders and Dey Rd. Inters. In	04/25/07	2,700,000.00		\$ 280,315.88				260,315.88
07-08	Suppl. Approp. For Constr. of Scudders Rd. and Dey Rd. Intersection and Improvements	07/11/07	300,000.00	41,218.93	250.00				41,468.93
07-12	Construction of Library	09/10/07	15,550,000.00	342,881.66					\$ 342,881.66
07-13	Various Imps. And Purchase of Various Items of Equipment	09/10/07	28,525.00	2,032.63					2,032.63
07-14	Various General Improvements	09/10/07	615,000.00	160,192.78	184,250.00				160,132.78 \$ 184,250.00
08-08	Various Imps. And Purchase of Various Items of Equipment	09/11/08	24,550.00	13,121.28					13,121.28
08-00	Various General Improvements	09/11/08	1,380,300.00	374,578.21	11,285.00				352,700.68 11,285.00
08-10 / 09-03	Various General Improvements	11/12/08	1,955,000.00	324,869.05	77,750.00				324,869.05 77,750.00
09-21	Plainsboro Rd. Traffic Calming Phase II Improvements	12/09/09	1,750,000.00	287,758.01					287,758.01
09-11	Various General Improvements	09/06/09	4,054,500.00	280,889.32					280,889.32
10-05	Reconstruction and Rehabilitation of Mapleton Road	03/24/10	4,045,000.00	742,538.00					742,538.00
10-17	Various Capital Improvements	07/14/10	0,544,000.00	1,143,525.06					1,143,402.30
									10,062.76

TOWNSHIP OF PLAINSBORO
GENERAL CAPITAL FUND
STATEMENT OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Description	Date	Ordinance Amount	Balance December 31, 2015		Capital Improvement Fund	Grants and Reserve Funds	Prior Year's Enc. Canc	Paid or Charged	Improvement Authorizations Cancelled	Balance December 31, 2016
				Funded	Unfunded						
10-24	Inter. and Streetscape Improvements	11/01/10	\$ 75,000.00	\$ 62,000.00							\$ 52,000.00
11-00	Various Capital Improvements	03/08/11	3,700,000.00		\$ 301,179.81						\$ 649,666.40
12-09	Various Capital Improvements	07/11/12	1,963,600.00		153,714.70						143,739.84
13-09	Various Capital Improvements	03/12/13	3,542,000.00		164,529.66						145,842.68
14-03	Various Capital Improvements	03/11/14	3,438,000.00		2,472,504.75						867,225.71 \$ 529.00
15-06	Various Capital Improvements	05/10/15	4,042,032.00		331,779.94	3,419,954.00					1,561,654.87
16-09	Various Capital Improvements	03/08/16	2,870,000.00			\$ 2,508,100.00	\$ 131,900.00	\$ 240,000.00			1,359,382.08
						\$ 4,525,776.95	\$ 7,630,276.10	\$ 2,600,100.00	\$ 131,900.00	\$ 329,481.92	\$ 5,445,064.20 \$ 1,270,165.89
											\$ 8,319,557.28 \$ 334,646.50

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2016	80031-01	xxxxxxxxxxxxxxxxxxxx	194,882.00
Received from 2016 Budget Appropriation *	80031-02	xxxxxxxxxxxxxxxxxxxx	465,000.00
		xxxxxxxxxxxxxxxxxxxx	
Improvement Authorizations Canceled (Financed in whole by the Capital Improvement Fund)	80031-03	xxxxxxxxxxxxxxxxxxxx	45,735.25
List by Improvements - Direct Charges Made for Preliminary Costs:		xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxxxx
Appropriated to Finance Improvement Authorizations	80031-04	131,900.00	xxxxxxxxxxxxxxxxxxxx
			xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2016	80031-05	573,717.25	xxxxxxxxxxxxxxxxxxxx
		705,617.25	705,617.25

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

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

* The full amount of the 2012 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
Ord. # 16-09 Var. Capital Improvements	2,878,000.00	2,506,100.00	131,900.00	131,900.00
Ordinance includes \$240,000 in grants.				
Total	80032-00	2,878,000.00	2,506,100.00	131,900.00

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	xxxxxxxxxxxxxxxxxxxx	2,694,937.73
Premium on Sale of Bonds		xxxxxxxxxxxxxxxxxxxx	
Funded Improvement Authorizations Canceled		xxxxxxxxxxxxxxxxxxxx	215,891.98
Premium on Sale of Bonds			1,064,551.20
Appropriated to Finance Improvement Authorizations	80029-02		xxxxxxxxxxxxxxxxxxxx
Appropriated to 2016 Budget Revenue	80029-03	1,183,201.00	xxxxxxxxxxxxxxxxxxxx
Balance December 31, 2016	80029-04	2,792,179.91	xxxxxxxxxxxxxxxxxxxx
		3,975,380.91	3,975,380.91

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 2016 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT!!

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

1. Total Tax Levy for the Year 2016 was	\$ 98,637,389.02
2. Amount of Item 1 Collected in 2016 (*)	\$ 98,375,343.30
3. Seventy (70) percent of Item 1	\$ 69,046,172.31

Did any maturities of bonded obligations or notes fall due during the year 2016?

Answer YES or NO: Yes

2. Have payments been made for all bonded obligations or notes due on or before December 31, 2016?

Answer YES or NO: Yes If answer is "NO" give details.

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

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

B.

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:

E. <u>Unpaid</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ 2,561.40	\$ 2,561.40
3. Amount due Special Districts	\$ _____	\$ _____	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ _____	\$ _____

INSTRUCTIONS IN PREPARATION OF ANNUAL FINANCIAL STATEMENT OF 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 filled in should be marked "Not Applicable".

INDEX

- 1, 1a & 1b. Certification and Affidavit
- 1c. Municipal Budget Local Examination Certification
- 1d. Report of Federal and State Financial Assistance Expenditures of Awards
- 2. Instructions and Certification
- 3, 3a & 3b. Trial Balance-Current Fund
- 4. Trial Balance-Public Assistance Fund
- 5. Trial Balance-Federal and State Funds
- 6 & 6b. Trial Balance-Trust Funds / Schedule of Trust Fund Deposits & Reserves
- 6a. Municipal Public Defender Certification -- P.L. 1997, C. 256
- 7. Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
- 8. Trial Balance-Capital Fund
- 9 & 9a. Cash Reconciliation
- 10. Federal and State Grants Receivable
- 11 & 11a. Appropriated Reserves for Federal and State Grants
- 12. Unappropriated Reserves for Federal and State Grants
- 13. Local District School Tax- Municipal Open Space Tax
- 14. Regional School Tax- Regional High School Tax
- 15. County Taxes Payable-Special District Taxes
- 16. Reserves for State and Federal Aid for Library Services
- 17 & 17a. General Budget Revenues
- 17. Allocation of Current Tax Collections
- 18. General Budget Appropriations
- 18. Emergency Appropriations for Local District School Purposes
- 19. Results of 2015 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 2015
- 23. Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
- 24. Reserve for Tax Appeals Pending (N.J.S.A. 54:3-37)
- 25. Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
- 25a. Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Taxes Appropriation.
- 26. Delinquent Taxes and Tax Title Liens
- 27. Foreclosed Property; Contract Sales; Mortgage Sales
- 28. Deferred Charges and List of Judgments-Current
- 29. Emergency-Tax Map; Revaluation: Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
- 30. Emergency-Damage to Roads and Bridges by Snow, Ice, etc.; Public Exigencies Caused by Civil Disturbances
- 31 & 31a. Summary Statement of Debt Service Requirements-Municipal (or County)
- 32. Summary Statement of Debt Service Requirements-School-Type I and Current
- 33. Debt Service for Notes (Other than Assessment Notes)
- 34 & 34a. Debt Service for Assessment Notes / Schedule of Capital Lease Program Obligations
- 35 & 35a. Improvement Authorizations
- 36. Capital Improvement Fund
- 37. Down Payment
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