

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

POPULATION LAST CENSUS 19,131  
NET VALUATION TAXABLE 2016 \$1,286,500,032  
MUNICODE 0319

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

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

Township of Maple Shade, County of Burlington

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

	Date	Examined By:	
1			Preliminary Check
2			Examined

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

Signature \_\_\_\_\_  
Name Todd R. Saler  
Title Registered Municipal Accountant  
Email tsaler@bowmanllp.com

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

**REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:**

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (~~which I have prepared~~) or (which I have not prepared) **[eliminate one]** and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Brenda Sprigman, am the Chief Financial Officer, License # N1570, of the Township of Maple Shade, County of Burlington 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 201 Stiles Avenue, Maple Shade, NJ 08052  
Phone Number (856) 779-9610  
Fax Number (856) 779-2524  
Email bsprigman@mapleshade.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 **Maple Shade** as of December 31, 2016 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended December 31, 2016 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

**Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:**

None.

Certified by me

This 5th day of February, 2017

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**Todd R. Saler**

Registered Municipal Accountant

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**Bowman & Company LLP**

(Firm Name)

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**601 White Horse Road**

(Address)

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**Voorhees, New Jersey 08043**

(Address)

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**(856) 782-2889**

(Phone Number)

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**tsaler@bowmanllp.com**

(Email)

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**(856) 782-5089**

(Fax Number)

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

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

**CERTIFICATION OF QUALIFYING MUNICIPALITY**

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

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

Municipality: Township of Maple Shade

Chief Financial Officer: Brenda Sprigman

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

Certificate #: N1570

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

**CERTIFICATION OF NON-QUALIFYING MUNICIPALITY**

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

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

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

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

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

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

21-6000827

Fed I.D. #

Township of Maple Shade

Municipality

Burlington

County

### Report of Federal and State Financial Assistance

#### Expenditures of Awards

Fiscal Year Ending: December 31, 2016

	(1)	(2)	(3)
	Federal Programs Expended (administered by <u>the State</u> )	State Programs <u>Expended</u>	Other Federal Programs <u>Expended</u>
TOTAL	\$ <u>890,774.97</u>	\$ <u>314,797.65</u>	\$ _____

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

    X     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 US Uniform Guidance and NJ OMB 15-08.

The single audit threshold has been increased to \$750,000 beginning with fiscal year starting 1/1/2015.

(1) Report expenditures from federal pass-through programs received directly from state governments. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.

(2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**

(3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state governments.

\_\_\_\_\_  
Signature of Chief Financial Officer

\_\_\_\_\_  
Date

**IMPORTANT!**  
**READ INSTRUCTIONS**  
**INSTRUCTION**

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

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

**CERTIFICATION**

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

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

Signature \_\_\_\_\_

Name \_\_\_\_\_

Title \_\_\_\_\_

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

**NOTE:**

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

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**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 \$ \_\_\_\_\_.

\_\_\_\_\_  
SIGNATURE OF TAX ASSESSOR

\_\_\_\_\_  
**Township of Maple Shade**  
MUNICIPALITY

\_\_\_\_\_  
**Burlington**  
COUNTY



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

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

Title of Account	Debit	Credit
<b>Totals from Sheet 3</b>	22,438,025.57	-
<b>Cash Liabilities:</b>		
Appropriation Reserves		1,572,102.98
Due to State of New Jersey - Senior Citizens & Veterans Deductions		40,996.33
Local District School Tax Payable		13,132.50
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		16,723.87
Special District Taxes Payable		
State Library Aid ( See Sheet 16 )		374.57
Reserve for Encumbrances		57,506.70
Prepaid Taxes		338,002.59
Tax Overpayments		56,490.85
Accounts Payable		79,483.05
Prepaid Shared Services Agreement Revenue		
Due to State of New Jersey		4,620.00
Reserve for Tax Appeals		203,748.42
Reserve for Revaluation		166,177.95
Due to General Capital Fund		404,399.52
<b>Sub-total Cash Liabilities</b>	<b>C</b>	2,953,759.33
Special Emergency Notes		188,000.00
Reserve for Receivables		916,297.56
School Taxes Deferred (Sheets 13& 14)		12,984,285.50
Fund Balance		5,395,683.18
<b>Total</b>	22,438,025.57	22,438,025.57

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - PUBLIC ASSISTANCE FUND

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

Title of Account	Debit	Credit
Cash Public Assistance #1		
Cash Public Assistance #2		
<b>Total</b>	-	-

(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 - TRUST FUNDS**

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
<b>Trust Assessment Fund</b>		
Cash		
Deferred Charges		
Assessment Bonds		
Assessment Notes		
Fund Balance		
<b>Total Trust Assessment Fund</b>	-	-
<b>Animal Control Fund</b>		
Cash	11,729.46	
Deferred Charges	7,753.85	
Due to the State of NJ		
Due to Current Fund		19,483.31
<b>Total Animal Control Fund</b>	19,483.31	19,483.31

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
<b>Trust Other Fund</b>		
Cash	1,962,421.68	
Deferred Charges		
Other Accounts Receivable	30,343.75	
Due to Current Fund		41,499.76
Due to Federal & State Grant Fund		
Payroll Deductions Payable		98,282.39
Reserve for Unemployment Compensation		25,406.79
Reserve for Escrow Deposits		354,273.38
Reserve for Municipal Law Enforcement		120,327.37
Reserve for Waste Disposal Deposits		3,054.00
Reserve for Maple Shade Library Donations		41,344.79
Reserve for Public Defender Fees		2,659.40
Reserve for Playground Improvements		4,579.48
Reserve for War Memorial Improvements		1,058.35
Reserve for Public Safety Expenditures		11,810.32
Reserve for Accumulated Leave		101,558.27
Reserve for MACCS		214,366.11
Reserve for Police Outside Services		1,444.00
Premiums Received at Tax Sale		556,000.00
Reserve for Redemption of Tax Title Liens		1,104.72
Reserve for Recreation Bus Services		1.21
Reserve for Federal Asset Forfeiture		27,993.66
Reserve for Fire Safety		5,236.66
Reserve for POAA		1,140.54
Reserve for COAH Fees		196,712.01
Reserve for Road Openings		16,450.20
Reserve for Tree Planting		84,273.84
Reserve for Municipal Alliance		2,515.22
Reserve for Sidewalk Assessment		79,157.84
Reserve for Police Unclaimed Monies		515.12
<b>Sub-total</b>	<b>1,992,765.43</b>	<b>1,992,765.43</b>

(Do not crowd - add additional sheets)

## POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
<b>Trust Other Fund (Cont'd)</b>		
<b>Totals from Sheet 6i</b>	1,992,765.43	1,992,765.43
<b>Total Trust Other Fund</b>	1,992,765.43	1,992,765.43

(Do not crowd - add additional sheets)

**MUNICIPAL PUBLIC DEFENDER  
CERTIFICATION**  
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2015: .....	(1)	\$	<u>15,050.00</u>
		x	<u>25%</u>
	(2)	\$	<u>3,762.50</u>

Municipal Public Defender Trust Cash Balance December 31, 2016: ..... (3) \$ 2,659.40

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

Amount in excess of the amount expended: 3 - (1 +2) = ..... \$ NONE

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: Brenda Sprigman

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

Certificate #: N1570

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

**SCHEDULE OF TRUST FUND RESERVES**

	<u>Purpose</u>	Amount Dec. 31, 2015 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at Dec. 31, 2016
1.	<u>Payroll Deductions Payable</u>	\$ 102,936.31	7,325,097.53	7,329,751.45	98,282.39
2.	<u>Unemployment Compensation</u>	21,734.62	21,086.98	17,414.81	25,406.79
3.	<u>Escrow Deposits</u>	386,292.95	293,986.09	326,005.66	354,273.38
4.	<u>Municipal Law Enforcement</u>	127,047.23	1,467.94	8,187.80	120,327.37
5.	<u>Waste Disposal Deposits</u>	3,052.48	1.74	0.22	3,054.00
6.	<u>Maple Shade Library Donations</u>	42,998.89	42.50	1,696.60	41,344.79
7.	<u>Public Defender</u>	1,668.50	7,290.90	6,300.00	2,659.40
8.	<u>Playground Improvements</u>	4,577.19	2.62	0.33	4,579.48
9.	<u>War Memorial Improvements</u>	1,057.82	0.53	-	1,058.35
10.	<u>Public Safety Donations</u>	10,799.18	1,011.14		11,810.32
11.	<u>Accumulated Leave</u>	122,496.38	15,022.30	35,960.41	101,558.27
12.	<u>MACCS</u>	248,619.55	3,111,191.96	3,145,445.40	214,366.11
13.	<u>Police Outside Services</u>	9,284.50	211,900.04	219,740.54	1,444.00
14.	<u>Premiums Received at Tax Sale</u>	962,600.00	572,028.44	978,628.44	556,000.00
15.	<u>Redemptions of Tax Title Liens</u>	7,884.20	1,848,743.31	1,855,522.79	1,104.72
16.	<u>Recreation Bus Services</u>	1.21			1.21
17.	<u>Federal Asset Forfeiture</u>	27,965.69	27.97	-	27,993.66
18.	<u>Fire Safety Penalty</u>	3,832.42	1,404.24	-	5,236.66
19.	<u>POAA</u>	1,115.42	25.12	-	1,140.54
20.	<u>COAH Fees</u>	49.11	196,662.90	-	196,712.01
21.	<u>Road Openings</u>	9,180.00	10,250.00	2,979.80	16,450.20
22.	<u>Tree Planting</u>	132,694.64	10,129.20	58,550.00	84,273.84
23.	<u>Municipal Alliance</u>	3,673.15	3,118.30	4,276.23	2,515.22
24.	<u>Sidewalk Assessment</u>	79,078.73	79.11	-	79,157.84
25.	<u>Police Unclaimed Monies</u>	1,294.46	1.22	780.56	515.12
26.					
27.					
28.					
29.					
30.					
	<b>Totals:</b>	\$ 2,311,934.63	13,630,572.08	13,991,241.04	\$ 1,951,265.67

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

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2015	RECEIPTS					Disbursements	Balance Dec. 31, 2016
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
<b>Total</b>	-	-	-	-	-	-	-	-

Sheet 7

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,252,462.24	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	2,252,462.24
Cash	2,121,943.15	
Deferred Charges		
Deferred Charges to Future Taxation:		
Funded	10,135,906.23	
Unfunded	12,933,184.24	
Grant Funds Receivable	101,500.00	
NJDEP Grant/Loan Funds Receivable		
Due from Current Fund	404,399.52	
Contracts/Encumbrances Payable		990,933.63
Reserve for Payment of Bonds		81,000.00
General Capital Bonds		9,701,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		10,680,722.00
Assessment Notes		
Loans Payable		147,722.18
Loans Payable		287,184.05
Improvement Authorizations - Funded		553,412.73
Improvement Authorizations - Unfunded		3,179,373.55
Capital Improvement Fund		31,350.00
Down Payments on Improvements		
Capital Surplus		44,235.00
<b>Total</b>	<b>27,949,395.38</b>	<b>27,949,395.38</b>

(Do not crowd - add additional sheets)



## CASH RECONCILIATION DECEMBER 31, 2016

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	484.77	8,386,731.97	37,774.23	8,349,442.51
Trust - Assessment				
Trust - Dog License		11,729.46		11,729.46
Trust - Other	4,187.47	2,095,658.45	137,424.24	1,962,421.68
Capital - General		2,121,943.15		2,121,943.15
Water - Operating    Utility Operating				
Water - Capital        Utility Capital				
Water/Sewer        Utility Operating	2,639.05	1,191,307.16		1,193,946.21
Water/Sewer        Utility Capital		2,276,560.57		2,276,560.57
Public Assistance #1**				
Public Assistance #2**				
Garbage District				
Federal and State Grant Fund		77,383.60		77,383.60
Municipal Open Space Trust Fund				
Water/Sewer        Assessment Trust		29.13		29.13
Water Assessment Trust				
Total	7,311.29	16,161,343.49	175,198.47	15,993,456.31

\* - Include Deposits In Transit

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

**REQUIRED CERTIFICATION**

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

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

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

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

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

Title: Registered Municipal Accountant

**CASH RECONCILIATION DECEMBER 31, 2016 (CONT'D)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

Columbia Bank:	
Current Fund	8,386,731.97
Federal and State Grant Fund	77,383.60
Trust Dog License Fund	11,729.46
Trust Other Fund	2,095,658.45
General Capital Fund	2,121,943.15
Water/Sewer Utility Operating Fund	1,191,307.16
Water/Sewer Utility Capital Fund	2,276,560.57
Water/Sewer Utility Trust Assessment Fund	29.13
<b>Total</b>	<b>16,161,343.49</b>

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.

# MUNICIPALITIES AND COUNTIES FEDERAL AND STATE GRANTS RECEIVABLE

Grant	Balance Jan. 1, 2016	2016 Budget Revenue Realized	Received	Accrued		Balance Dec. 31, 2016
See Attached Sheet	523,045.70		246,176.22	119,470.03		396,339.51
<b>Totals</b>	523,045.70	-	246,176.22	119,470.03	-	396,339.51

Sheet 10

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

<u>Program</u>	<u>Balance Dec. 31, 2015</u>	<u>Accrued</u>	<u>Collected</u>	<u>Balance Dec. 31, 2016</u>
State Grants:				
Clean Communities Grant		\$ 45,641.98	\$ 45,641.98	
Drunk Driving Enforcement Grant		28,590.97	28,590.97	
Municipal Drug Alliance Program	\$ 11,958.33	16,089.00	12,795.19	\$ 15,252.14
Alcohol Education and Rehabilitation Fund		423.02	423.02	
Body Armor Replacement Grant		3,066.36	3,066.36	
Recycling Tonnage Grant		25,658.70	25,658.70	
New Jersey Transportation Trust Fund Authority Act	196,000.00			196,000.00
Federal Grants:				
Bulletproof Vest Program	5,492.03			5,492.03
Green Communities Grant	3,000.00			3,000.00
NJ Transportation Trust Fund Highway Safety Program	2,599.73			2,599.73
NJ Transportation Trust Fund Discretionary Program	30,000.00			30,000.00
Community Development Block Grant	65,000.00			65,000.00
Local Grants:				
Sustainable New Jersey	5,000.00		5,000.00	
Burlington County Park Grant	75,000.00			75,000.00
Burlington County Open Space Grant	125,000.00		125,000.00	
Burlington County Homeland Security Grant	3,995.61			3,995.61
	<u>\$ 523,045.70</u>	<u>\$ 119,470.03</u>	<u>\$ 246,176.22</u>	<u>\$ 396,339.51</u>

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations			Expended	Prior Years Orders Canceled		Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87					
See Attached Sheet	484,781.28	49,107.29	74,232.95		140,287.79	1,900.00		469,733.73
Totals	484,781.28	49,107.29	74,232.95	-	140,287.79	1,900.00	-	469,733.73

Sheet 11

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

<u>Program</u>	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Transferred</u> <u>from 2016</u> <u>Budget</u> <u>Appropriation</u>	<u>Prior Year</u> <u>Orders</u> <u>Canceled</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<b>State Grants:</b>					
Drunk Driving Enforcement Grant	\$ 371.04	\$ 28,590.97		\$ 563.26	\$ 28,398.75
Clean Communities Grant	41,725.31	45,641.98		28,749.79	58,617.50
Municipal Drug Alliance Program	19,647.81	20,111.25		12,911.38	26,847.68
Alcohol Education and Rehabilitation Fund	1,054.36	58.93		1,025.00	88.29
Body Armor Replacement Grant	613.29	3,278.41		3,891.70	
Statewide Local Domestic Preparedness	260.60				260.60
Recycling Tonnage Grant	29,185.51	25,658.70	\$ 1,660.00	24,923.38	31,580.83
SHARE Grant	7,369.55				7,369.55
NJ Transportation Trust Fund	196,000.00				196,000.00
<b>Federal Grants:</b>					
Bulletproof Vest Program	1,324.03				1,324.03
NJ Transportation Trust Fund Highway Safety Program	8,218.10				8,218.10
NJ Transportation Trust Fund Discretionary Program	30,000.00				30,000.00
Community Development Block Grant	65,000.00			65,000.00	
<b>Local Grants:</b>					
Sustainable New Jersey	3,223.28		240.00	3,223.28	240.00
Burlington County Park Grant	76,792.79				76,792.79
Burlington County Homeland Security Grant	3,995.61				3,995.61
	<u>\$ 484,781.28</u>	<u>\$ 123,340.24</u>	<u>\$ 1,900.00</u>	<u>\$ 140,287.79</u>	<u>\$ 469,733.73</u>

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2016	Transferred from 2016 Budget Appropriations		Receipts		Grants Receivable		Balance Dec. 31, 2016
		Budget	Appropriation By 40A:4-87					
See Attached Sheet	3,337.34	45,085.04	74,232.95			119,470.03		3,489.38
Totals	3,337.34	45,085.04	74,232.95	-	-	119,470.03	-	3,489.38

Sheet 12

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

<u>Program</u>	<u>Balance Dec. 31, 2015</u>	<u>Grants Receivable</u>	<u>Realized as Miscellaneous Revenue in 2016 Budget</u>	<u>Balance Dec. 31, 2016</u>
State Grants:				
Clean Communities Grant		\$ 45,641.98	\$ 45,641.98	
Drunk Driving Enforcement Grant		28,590.97	28,590.97	
Municipal Drug Alliance Program		16,089.00	16,089.00	
Alcohol Education and Rehabilitation Fund	\$ 58.93	423.02	58.93	\$ 423.02
Recycling Tonnage Grant		25,658.70	25,658.70	
Body Armor Replacement Grant	3,278.41	3,066.36	3,278.41	3,066.36
	<u>\$ 3,337.34</u>	<u>\$ 119,470.03</u>	<u>\$ 119,317.99</u>	<u>\$ 3,489.38</u>



## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	13,130.00
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85002-00	XXXXXXXXXX	12,507,109.50
Levy School Year July 1, 2016 - June 30, 2017	XXXXXXXXXX	25,968,571.00
Levy Calendar Year 2016	XXXXXXXXXX	
Paid	25,491,392.50	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	13,132.50	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2016 - 2017) 85004-00	12,984,285.50	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	38,488,810.50	38,488,810.50

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

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

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

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

# REGIONAL HIGH SCHOOL TAX

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

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	13,101.98
2016 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	4,687,318.01
County Library 80003-04	XXXXXXXXXX	435,958.33
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	560,698.97
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	16,723.87
Paid	5,697,077.29	XXXXXXXXXX
Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	16,723.87	XXXXXXXXXX
	5,713,801.16	5,713,801.16

## SPECIAL DISTRICT TAXES

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

Footnote: Please state the number of districts in each instance

# STATE LIBRARY AID

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

		Debit	Credit
Balance January 1, 2016	80004-01	XXXXXXXXXX	374.57
State Library Aid Received in 2016	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2016	80004-10	374.57	
		374.57	374.57

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

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

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

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

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

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

# STATEMENT OF GENERAL BUDGET REVENUES 2016

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	1,500,000.00	1,500,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	3,199,734.44	3,394,274.13	194,539.69
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	74,232.95	74,232.95	-
			-
Total Miscellaneous Revenue Anticipated 80103-	3,273,967.39	3,468,507.08	194,539.69
Receipts from Delinquent Taxes 80104-	550,000.00	541,179.21	(8,820.79)
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	11,079,484.56	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-		XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	11,079,484.56	11,499,963.56	420,479.00
	16,403,451.95	17,009,649.85	606,197.90

## ALLOCATION OF CURRENT TAX COLLECTIONS

		Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00		XXXXXXXXXX	41,999,809.32
Amount to be Raised by Taxation		XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00		25,968,571.00	XXXXXXXXXX
Regional School Tax 80119-00		-	XXXXXXXXXX
Regional High School Tax 80110-00		-	XXXXXXXXXX
County Taxes 80111-00		5,683,975.31	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00		16,723.87	XXXXXXXXXX
Special District Taxes 80113-00		-	XXXXXXXXXX
Municipal Open Space Tax 80120-00		-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00		XXXXXXXXXX	1,169,424.42
Deficit in Required Collection of Current Taxes (or) 80115-00		XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00		11,499,963.56	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00			XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00		XXXXXXXXXX	
		43,169,233.74	43,169,233.74

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

# STATEMENT OF GENERAL BUDGET REVENUES 2016 (CONTINUED)

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

Source	Budget	Realized	Excess or Deficit
Clean Communities Program	45,641.98	45,641.98	
Drunk Driving Enforcement Grant	28,590.97	28,590.97	
<b>Total (Sheet 17)</b>	<b>74,232.95</b>	<b>74,232.95</b>	<b>-</b>

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	16,329,219.00
2016 Budget - Added by N.J.S. 40A:4-87	80012-02	74,232.95
Appropriated for 2016 (Budget Statement Item 9)	80012-03	16,403,451.95
Appropriated for 2016 Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>16,403,451.95</b>
Add: Overexpenditures (see footnote)	80012-06	
<b>Total Appropriations and Overexpenditures</b>	<b>80012-07</b>	<b>16,403,451.95</b>
<b>Deduct Expenditures:</b>		
Paid or Charged [Budget Statement Item (L)]	80012-08	13,661,902.74
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,169,424.42
Reserved	80012-10	1,572,102.98
<b>Total Expenditures</b>	<b>80012-11</b>	<b>16,403,430.14</b>
<b>Unexpended Balances Canceled (see footnote)</b>	<b>80012-12</b>	<b>21.81</b>

**FOOTNOTES - RE: OVEREXPENDITURES**

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

**RE: UNEXPENDED BALANCES CANCELED:**

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

## SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

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

# RESULTS OF 2016 OPERATION

## CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXXXX	194,539.69
Delinquent Tax Collections	80013-02	XXXXXXXXXX	
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	420,479.00
Unexpended Balances of 2016 Budget Appropriations	80013-04	XXXXXXXXXX	21.81
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	451,854.30
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	344,744.28
Sale of Municipal Assets		XXXXXXXXXX	11,511.82
Unexpended Balances of 2015 Appropriation Reserves	80013-05	XXXXXXXXXX	1,122,922.19
Prior Years Interfunds Returned in 2016	80013-06	XXXXXXXXXX	1,215,402.49
Liquidation of Other Accounts Receivable		XXXXXXXXXX	22,461.13
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2016	80013-07	12,507,109.50	XXXXXXXXXX
Balance December 31, 2016	80013-08	XXXXXXXXXX	12,984,285.50
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXXXX
Delinquent Tax Collections	80013-10	8,820.79	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11		XXXXXXXXXX
Interfund Advances Originating in 2016	80013-12	9.81	XXXXXXXXXX
Refund of Prior Year Revenues		267,302.43	XXXXXXXXXX
Deductions Disallowed by Tax Collector--Prior Year Taxes		5,169.08	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	3,979,810.60	XXXXXXXXXX
		16,768,222.21	16,768,222.21



## SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Tower Lease	66,221.08
Administrative Fees:	
Senior Citizens and Veterans Deductions	3,354.86
Police Outside Services	66,987.04
MACCS	7,537.44
JIF Safety Incentive	2,500.00
Refund of Prior Year Expenditures	104,743.49
Canceled Outstanding Checks	17,997.47
Election Polling Sites	760.00
Miscellaneous	3,765.51
Insurance Refunds	8,649.98
NJ SRECs	60,251.00
Various Refunds	21,948.11
Duplicate Tax Bills	85.00
DMV Inspection Fees	1,200.00
Insurance Dividends	81,001.00
Forfeited Tax Sale Premiums	4,852.32
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	451,854.30

## SURPLUS - CURRENT FUND YEAR 2016

		Debit	Credit
1. Balance January 1, 2016	80014-01	XXXXXXXXXX	2,915,872.58
2.		XXXXXXXXXX	
3. Excess Resulting from 2016 Operations	80014-02	XXXXXXXXXX	3,979,810.60
4. Amount Appropriated in the 2016 Budget - Cash	80014-03	1,500,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2016 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2016	80014-05	5,395,683.18	XXXXXXXXXX
		6,895,683.18	6,895,683.18

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

Cash	80014-06		8,349,442.51
Investments	80014-07		
Sub Total			8,349,442.51
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		2,953,759.33
Cash Surplus	80014-09		5,395,683.18
Deficit in Cash Surplus	80014-10		
Other Assets Pledged to Surplus: *			
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16		
Deferred Charges #	80014-12		
Cash Deficit #	80014-13		
Total Other Assets	80014-14		-
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15		5,395,683.18

# 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	\$ 42,737,530.77
	82113-00	
2. Amount of Levy Special District Taxes	82102-00	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	140,896.30
5a. Subtotal 2016 Levy		42,878,427.07
5b. Reductions due to tax appeals **		
5c. Total 2016 Tax Levy	82106-00	42,878,427.07
6 Transferred to Tax Title Liens	82107-00	20,254.55
7. Transferred to Foreclosed Property	82108-00	
8. Remitted, Abated or Canceled	82109-00	238,890.22
9. Discount Allowed	82110-00	
10. Collected in Cash: In 2015	82121-00	311,298.70
In 2016 *	82122-00	41,514,138.35
Homestead Benefit Revenue	82124-00	
State's Share of 2016 Senior Citizens and Veterans Deductions Allowed	82123-00	174,372.27
Total to Line 14	82111-00	41,999,809.32
11. Total Credits		42,258,954.09
12. Amount Outstanding December 31, 2016	83120-00	619,472.98
13. Percentage of Cash Collections to Total 2016 Levy, (Item 10 divided by Item 5c) is	82112-00	97.95%

**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	41,999,809.32
Less: Reserve for Tax Appeals Pending State Division of Tax Appeals	203,748.42
To Current Taxes Realized in Cash (Sheet 17)	41,796,060.90

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

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

\* Include overpayments applied as part of 2016 collections.

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

**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**

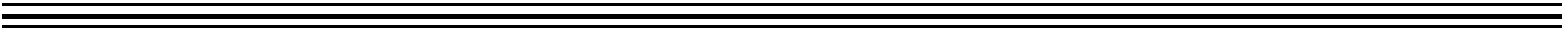
Total of Line 10 Collected in Cash (sheet 22).....

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 Accelerated Tax 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	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	42,456.36
2. Sr. Citizens Deductions Per Tax Billings	41,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	131,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	3,250.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	877.73
8. Sr. Citizens Deductions Disallowed By Tax Collector 2015 Taxes	XXXXXXXXXX	5,169.08
9. Received in Cash from State	XXXXXXXXXX	167,743.16
10.		
11.		
12. Balance December 31, 2016	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	40,996.33	XXXXXXXXXX
	216,246.33	216,246.33

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

Line 2	41,000.00
Line 3	131,000.00
Line 4	3,250.00
Sub-Total	175,250.00
Less: Line 7	877.73
To Item 10, Sheet 22	174,372.27

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

		Debit	Credit
Balance January 1, 2016		XXXXXXXXXX	218,248.42
Taxes Pending Appeals	218,248.42	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2016 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		14,500.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2016		203,748.42	XXXXXXXXXX
Taxes Pending Appeals*	203,748.42	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		218,248.42	218,248.42

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

\_\_\_\_\_  
Signature of Tax Collector

\_\_\_\_\_  
License #

\_\_\_\_\_  
Date

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

	YEAR 2017	YEAR 2016
1. Total General Appropriations for 2017 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes) 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		25,968,571.00
Estimate** 80017-		XXXXXXXXXX
3. Regional School District Tax - Actual 80025-		-
Estimate* 80026-		XXXXXXXXXX
4. Regional High School Tax - Actual 80018-		-
School Budget Estimate* 80019-		XXXXXXXXXX
5. County Tax Actual 80020-		5,683,975.31
Estimate* 80021-		XXXXXXXXXX
6. Special District Taxes Actual 80022-		-
Estimate* 80023-		XXXXXXXXXX
7. Municipal Open Space Tax Actual 80027-		-
Estimate* 80028-		XXXXXXXXXX
8. Total General Appropriations & Other Taxes 80024-01	-	
9. Less: Total Anticipated Revenues from 2017 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2017 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by <input type="text"/> [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05		
<u>Analysis of Item 11:</u>		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2016.  ** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2017 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.
Regional School District Tax (Amount Shown on Line 3 Above)	-	
Regional High School Tax (Amount Shown on Line 4 Above)	-	
County Tax (Amount Shown on Line 5 Above)	-	
Special District Tax (Amount Shown on Line 6 Above)	-	
Municipal Open Space Tax (Amount Shown on Line 7 Above)	-	
Tax in Local Municipal Budget		
Total Amount (see Line 11)		
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06		
<u>Computation of "Tax in Local Municipal Budget"</u>		
Item 1 - Total General Appropriations	-	Note: The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.
Item 12 - Appropriation: Reserve for Uncollected Taxes		
Sub-Total		
Less: Item 9 - Total Anticipated Revenues	-	
Amount to be Raised by Taxation in Municipal Budget 80024-07		

# 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		696,015.56	XXXXXXXXXX
	A. Taxes	83102-00      563,935.72	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83103-00      132,079.84	XXXXXXXXXX	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	
	B. Tax Title Liens	83106-00	XXXXXXXXXX	
3.	Transferred to Foreclosed Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83108-00	XXXXXXXXXX	
	B. Tax Title Liens	83109-00	XXXXXXXXXX	
4.	Added Taxes		5,169.08	XXXXXXXXXX
5.	Added Tax Title Liens			XXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX (1)	788.69
	B. Tax Title Liens - Transfers from Taxes	83107-00	788.69	(1) XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	701,184.64
8.	Totals		701,973.33	701,973.33
9.	Balance Brought Down		701,184.64	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	541,179.21
	A. Taxes	83116-00      532,768.49	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83117-00      8,410.72	XXXXXXXXXX	XXXXXXXXXX
11.	Interest and Costs - 2016 Tax Sale		70.12	XXXXXXXXXX
12.	2016 Taxes Transferred to Liens		20,254.55	XXXXXXXXXX
13.	2016 Taxes		619,472.98	XXXXXXXXXX
14.	Balance December 31, 2016		XXXXXXXXXX	799,803.08
	A. Taxes	83121-00      655,020.60	XXXXXXXXXX	XXXXXXXXXX
	B. Tax Title Liens	83122-00      144,782.48	XXXXXXXXXX	XXXXXXXXXX
15.	Totals		1,340,982.29	1,340,982.29

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 77.18%

17. Item No. 14 multiplied by percentage shown above is 617,293.61 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	36,649.50	XXXXXXXXXX
2. Foreclosed or Deeded in 2016		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2016	84114-00	XXXXXXXXXX	36,649.50
		36,649.50	36,649.50

### CONTRACT SALES

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

### MORTGAGE SALES

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

Realized in 2016 Budget -

To Results of Operation (Sheet 19) -

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

### CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

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

<u>Caused By</u>	Amount Dec. 31, 2015 per Audit <u>Report</u>	Amount in 2016 <u>Budget</u>	Amount Resulting from 2016	Balance as at <u>Dec. 31, 2016</u>
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b><u>Sub-total Current Fund</u></b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Animal Control Fund</u>	\$ 14,062.10	\$ 14,062.10	\$ 7,753.85	\$ 7,753.85
8. <u>Trust Other</u>	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

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

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

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

#### JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

**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.**

Sheet 29

Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized*	Balance Dec. 31, 2015	REDUCED IN 2016		Balance Dec. 31, 2016
					By 2016 Budget	Canceled by Resolution	
4/25/13	Revaluation	470,000.00	94,000.00	282,000.00	94,000.00		188,000.00
Totals		470,000.00	94,000.00	282,000.00	94,000.00	-	188,000.00

80025-00                      80026-00

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

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

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

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

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

Sheet 30

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

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

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

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

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	XXXXXXXXXX	11,393,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	1,692,000.00	XXXXXXXXXX	
Outstanding December 31, 2016	80033-04	9,701,000.00	XXXXXXXXXX	
		11,393,000.00	11,393,000.00	
2017 Bond Maturities - General Capital Bonds			80033-05	\$ 1,757,000.00
2017 Interest on Bonds *		80033-06	401,460.00	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2016	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2016	80033-10	-	XXXXXXXXXX	
		-	-	
2017 Bond Maturities - Assessment Bonds			80033-11	\$
2017 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 401,460.00

**LIST OF BONDS ISSUED DURING 2016**

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

80033-14                      80033-15

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

		Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	80033-01	XXXXXXXXXX	160,247.19	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	12,525.01	XXXXXXXXXX	
Outstanding December 31, 2016	80033-04	147,722.18	XXXXXXXXXX	
		160,247.19	160,247.19	
2017 Loan Maturities			80033-05	\$ 12,776.76
2017 Interest on Loans			80033-06	\$ 2,890.88
Total 2017 Debt Service for	Loan		80033-13	\$ 15,667.64

**MUNICIPAL LAKE AND STREAM RESTORATION LOAN**

Outstanding January 1, 2016	80033-07	XXXXXXXXXX	300,320.24	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	13,136.19	XXXXXXXXXX	
Outstanding December 31, 2016	80033-10	287,184.05	XXXXXXXXXX	
		300,320.24	300,320.24	
2017 Loan Maturities			80033-11	\$ 13,400.23
2017 Interest on Loans			80033-12	\$ 5,677.01
Total 2017 Debt Service for	Loan		80033-13	\$ 19,077.24

**LIST OF LOANS ISSUED DURING 2016**

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

80033-14

80033-15

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

## TYPE I SCHOOL TERM BONDS

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

## LIST OF BONDS ISSUED DURING 2016

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

## 2017 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2016	2017 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 188,000.00	\$ 2,538.00
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. Various General Improvements	2,701,667.00	12/12/13	2,390,375.00	6/29/17	2.00%	101,266.25	47,807.50	6/29/17
2. Various General Improvements	2,671,428.00	12/12/13	2,194,937.00	6/29/17	2.00%	123,326.87	43,898.74	6/29/17
3. Acquisition of Various Pieces of								
4. Equipment and Completion of Various								
5. Capital Improvements	2,688,570.00	12/12/13	2,114,139.00	6/29/17	2.00%	109,867.28	42,282.78	6/29/17
6. Various General Improvements	2,335,575.00	12/18/14	1,872,998.00	6/29/17	2.00%	91,496.30	37,459.96	6/29/17
7. Various General Improvements	1,458,273.00	9/8/16	1,458,273.00	9/8/17	1.35%		19,686.69	9/8/17
8. Various General Improvements	650,000.00	9/8/16	650,000.00	9/8/17	1.35%		8,775.00	9/8/17
9.								
10.								
11.								
12.								
13.								
14.								
Total	12,505,513.00		10,680,722.00			425,956.70	199,910.67	

Sheet 33

80051-01

80051-02

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

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

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

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

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

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

## DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

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

Sheet 34

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

80051-01

80051-02

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

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

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 34a

80051-01                      80051-02

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

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2016		2016 Authorizations	Prior Years Orders Canceled	Expended	Authorizations Canceled	Balance - December 31, 2016	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet	987,352.16	3,350,733.65	2,373,000.00	2,886.80	998,435.46	1,982,750.87	553,412.73	3,179,373.55
Total	987,352.16	3,350,733.65	2,373,000.00	2,886.80	998,435.46	1,982,750.87	553,412.73	3,179,373.55

Sheet 35

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

STATEMENT OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

Improvement Description	Number	Date	Amount	Balance Dec. 31, 2015		2016 Authorizations		Prior Year Orders Canceled	Paid or Charged	Canceled	Balance Dec. 31, 2016	
				Funded	Unfunded	Capital Improvement Fund	Deferred Charges to Future Taxation Unfunded				Funded	Unfunded
General Improvements:												
Various Capital Improvements	02-06	5-15-02	\$ 51,610.00	\$ 1,849.40						\$ 1,849.40		
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	05-09	6-15-05	2,436,850.00	21,309.97						21,309.97		
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	06-12	6-07-06	2,118,000.00	125,901.16				\$ 16,292.98	28,378.28		\$ 81,229.90	
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	07-19	6-6-07	1,549,500.00	11,912.02				10,582.02	1,330.00			
Various Capital Improvements	08-12	6-18-08	3,051,500.00	446,861.55	\$ 68,209.33			62,612.53	185,154.93		267,303.42	
Various Capital Improvements	09-16	6-17-09	2,860,900.00	45,296.78				3,695.00	40,644.12		957.66	
Various Capital Improvements	10-07	6-02-10	3,000,000.00	334,221.28					130,299.53		203,921.75	
Road Improvements	11-03	4-14-11	425,000.00		2,150.20				2,150.20			
Various General Improvements	11-05	6-09-11	2,905,000.00		196,791.95				196,791.95			
Various General Improvements	12-09	8-23-12	2,805,000.00		376,855.12				9,374.25	326,390.19		\$ 41,090.68
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	13-10	7-25-13	3,229,000.00		454,639.19					373,174.33		81,464.86
Various General Improvements	14-14	8-21-14	2,458,500.00		1,280,049.67		\$ 2,886.80	217,357.02	462,576.38		603,003.07	
Various General Improvements	15-13	7-23-15	2,214,400.00		972,038.19			352,606.66	212,701.59		406,729.94	
Various General Improvements	16-07	6-09-16	2,373,000.00			\$ 118,650.00	\$ 2,254,350.00	325,915.00			2,047,085.00	
				<u>\$ 987,352.16</u>	<u>\$ 3,350,733.65</u>	<u>\$ 118,650.00</u>	<u>\$ 2,254,350.00</u>	<u>\$ 2,886.80</u>	<u>\$ 998,435.46</u>	<u>\$ 1,982,750.87</u>	<u>\$ 553,412.73</u>	<u>\$ 3,179,373.55</u>
Contracts Payable								\$ 2,886.80	\$ 823,471.00			
Disbursed									174,964.46			
								<u>\$ 2,886.80</u>	<u>\$ 998,435.46</u>			
Reserve for Payment of Debt									\$ 340,756.90			
Deferred Charges to Future Taxation - Unfunded									1,641,993.97			
									<u>\$ 1,982,750.87</u>			

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2016	80031-01	XXXXXXXXXX	89,957.00
Received from 2016 Budget Appropriation *	80031-02	XXXXXXXXXX	60,043.00
		XXXXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXXXX	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	118,650.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2016	80031-05	31,350.00	XXXXXXXXXX
		150,000.00	150,000.00

\* 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	XXXXXXXXXX	
Received from 2016 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2016 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2016	80030-05	-	XXXXXXXXXX
		-	-

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

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

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2016 or Prior Years
Various General Improvements	2,373,000.00	2,254,350.00	118,650.00	118,650.00
Total 80032-00	2,373,000.00	2,254,350.00	118,650.00	118,650.00

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

# GENERAL CAPITAL FUND

## STATEMENT OF CAPITAL SURPLUS YEAR - 2016

		Debit	Credit
Balance January 1, 2016	80029-01	XXXXXXXXXX	95,137.00
Premium on Sale of Bonds		XXXXXXXXXX	44,235.00
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2016 Budget Revenue	80029-03	95,137.00	XXXXXXXXXX
Balance December 31, 2016	80029-04	44,235.00	XXXXXXXXXX
		139,372.00	139,372.00

### BONDS ISSUED WITH A COVENANT OR COVENANTS

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2016		_____
2. Amount of Cash in Special Trust Fund as of December 31, 2016 (Note A)		_____
3. Amount of Bonds Issued Under Item 1 Maturing in 2017		_____
4. Amount of Interest on Bonds with a Covenant - 2017 Requirement		_____
5. Total of 3 and 4 - Gross Appropriation		_____ -
6. Less Amount of Special Trust Fund to be Used		_____
7. Net Appropriation Required		_____ -

NOTE A - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2017 appropriation column.



MUNICIPALITIES ONLY

**IMPORTANT**

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

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

A.

- 1. Total Tax Levy for the Year 2016 was \$ 42,878,427.07
- 2. Amount of Item 1 Collected in 2016 (\*) \$ 41,999,809.32
- 3. Seventy (70) percent of Item 1 \$ 30,014,898.95

(\*) Including prepayments and overpayments applied.

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2016?  
Answer YES or NO YES
- 2. Have payments been made for all bonded obligations or notes due on or before  
December 31, 2016?  
Answer YES or NO: YES If answer is "NO" give details

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

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

D.

- 1. Cash Deficit 2015 \$ \_\_\_\_\_
- 2. 4% of 2015 Tax Levy for all purposes:  
Levy - - \_\_\_\_\_ = \$ -
- 3. Cash Deficit 2016 \$ \_\_\_\_\_
- 4. 4% of 2016 Tax Levy for all purposes:  
Levy - - 42,878,427.07 = \$ 1,715,137.08

E.

<u>Unpaid</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____
2. County Taxes	\$ _____	\$ <u>16,723.87</u>	\$ <u>16,723.87</u>
3. Amounts due Special Districts	\$ _____	\$ <u>-</u>	\$ _____
4. Amounts due School Districts for Local School Tax	\$ _____	\$ <u>13,132.50</u>	\$ <u>13,132.50</u>

**SHEETS 40 to 68, INCLUSIVE, PERTAIN TO**

**UTILITIES ONLY**

**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.

Sheets 41 to 54 are NOT APPLICABLE to the Township of Maple Shade

## POST CLOSING TRIAL BALANCE WATER/SEWER UTILITY FUND

AS OF 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
<b>WATER/SEWER UTILITY OPERATING FUND</b>		
Cash	1,193,946.21	
Investments		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	741,084.35	
Liens Receivable	2,028.17	
Other Accounts Receivable	813.27	
Deferred Charges (Sheet 62)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		575,423.88
Accrued Interest on Bonds, Loans and Notes		201,471.39
Reserve for Encumbrances		6,737.01
Prepaid Water/Sewer Rents		
Water/Sewer Rental Overpayments		10,251.22
Accounts Payable		4,006.03
Due to Current Fund		
Due to Dog License Fund		
<b>Sub-total Cash Liabilities</b>	<b>C</b>	797,889.53
Reserve for Consumer Accounts and Lien Receivable		743,112.52
Reserve for Other Accounts Receivable		813.27
Fund Balance		396,056.68
<b>Total Operating Fund</b>	1,937,872.00	1,937,872.00

(Do not crowd - add additional sheets)

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

## POST CLOSING TRIAL BALANCE WATER/SEWER UTILITY FUND

AS OF 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
<b>WATER/SEWER UTILITY CAPITAL FUND</b>		
Cash	2,276,560.57	
Investments		
Deferred Charges (Sheet 62)		
Fixed Capital	30,811,181.84	
Fixed Capital Authorized and Uncompleted	47,587,595.95	
NJ Environmental Infrastructure Loans Receivable		
NJDEP Grant Receivable	78,479.00	
Reserves for:		
Amortization		44,662,442.47
Deferred Amortization		2,102,787.00
Bond Anticipation Notes Payable		2,968,094.00
Loans Payable		12,715,206.65
Loans Payable		
Serial Bonds Payable		9,183,000.00
Improvement Authorizations:		
Funded		202,850.00
Unfunded		6,797,407.55
Capital Improvement Fund		45,892.50
Capital Surplus		
Contracts/Encumbrances Payable		1,107,526.10
Reserve for Payment of Bonds		968,611.09
Estimated Proceeds Bonds and Notes	6,767,247.67	XXXXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXXXX	6,767,247.67
<b>Total Capital Fund</b>	<b>87,521,065.03</b>	<b>87,521,065.03</b>

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE UTILITY ASSESSMENT TRUST FUNDS

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

AS OF DECEMBER 31, 2016

Title of Account	Debit	Credit
Cash	29.13	
Assessment Notes		
Assessment Serial Bonds		
Fund Balance		29.13
	29.13	29.13

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

# ANALYSIS OF WATER/SEWER 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 Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities							
Trust Surplus	29.13						29.13
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
	29.13	-	-	-	-	-	29.13

Sheet 57

# SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2016

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	694,558.00	694,558.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Rents	7,521,000.00	7,262,573.36	(258,426.64)
Miscellaneous	110,000.77	122,796.42	12,795.65
Water/Sewer Utility Capital Surplus	21,680.15	21,680.15	
Reserve for Payment of Bonds	33,634.08	33,634.08	
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
Subtotal	8,380,873.00	8,135,242.01	(245,630.99)
Deficit (General Budget) ** _____ 07			
_____ 08	8,380,873.00	8,135,242.01	(245,630.99)

\*\*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:	XXXXXX
Adopted Budget	8,380,873.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	8,380,873.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	8,380,873.00
Deduct Expenditures:	
Paid or Charged	7,463,508.73
Reserved	575,423.88
Surplus (General Budget) **	
Total Expenditures	8,038,932.61
Unexpended Balance Canceled (See Footnote)	341,940.39

**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 BALANCE CANCELED:**

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



# STATEMENT OF 2016 OPERATION WATER/SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2016 Water/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:	XXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")	8,135,242.01	
Miscellaneous Revenue Not Anticipated		
2015 Appropriation Reserves Canceled * (Excess Revenue Realized)	192,841.98	
Total Revenue Realized		8,328,083.99
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	7,463,508.73	
Reserved	575,423.88	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	8,038,932.61	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		8,038,932.61
Excess		289,151.38
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2016 Operation ( "Excess in Operations" - Sheet 60)	289,151.38	
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of 2016 Operation ( "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 WATER/SEWER Utility for 2015:

2015 Appropriation Reserves Canceled in 2016	192,841.98	
Less: Anticipated Deficit in 2015 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		192,841.98

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

## RESULTS OF 2016 OPERATIONS - WATER/SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	
Unexpended Balances of Appropriations	XXXXXX	341,940.39
Miscellaneous Revenue Not Anticipated	XXXXXX	-
Unexpended Balances of 2015 Appropriation Reserves*	XXXXXX	192,841.98
Accounts Payable Canceled/Liquidation of Other Accounts Receivable		1,794.84
Deficit in Anticipated Revenue	245,630.99	XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	290,946.22	XXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	536,577.21	536,577.21

## OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance January 1, 2016	XXXXXX	799,668.46
Excess in Results of 2016 Operations	XXXXXX	290,946.22
Amount Appropriated in 2016 Budget - Cash	694,558.00	XXXXXX
Amount Appropriated in 2016 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2016	396,056.68	XXXXXX
	1,090,614.68	1,090,614.68

## ANALYSIS OF BALANCE DECEMBER 31, 2016 (FROM WATER/SEWER UTILITY - TRIAL BALANCE)

Cash		1,193,946.21
Investments		
Interfund Accounts Receivable		
Subtotal		1,193,946.21
Deduct Cash Liabilities Marked with "C" on Trial Balance		797,889.53
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		396,056.68
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2017 BUDGET		396,056.68

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

**SCHEDULE OF WATER/SEWER UTILITY ACCOUNTS RECEIVABLE**

Balance December 31, 2015		\$ <u>633,266.42</u>
Increased by:		
<u>Water/Sewer</u>	Rents Levied	\$ <u>7,370,190.52</u>
Decreased by:		
Collections		\$ <u>7,239,070.23</u>
Overpayments applied		\$ <u>23,174.76</u>
Transfer to	<u>Water/Sewer</u> Liens	\$ _____
Prepaid Rents Applied		\$ <u>127.60</u>
		\$ <u>7,262,372.59</u>
Balance December 31, 2016		\$ <u>741,084.35</u>

**SCHEDULE OF WATER/SEWER UTILITY LIENS**

Balance December 31, 2015		\$ <u>2,229.21</u>
Increased by:		
Transfers from Accounts Receivable		\$ _____
Penalties and Costs		\$ _____
Other		\$ _____
		\$ <u>-</u>
Decreased by:		
Collections		\$ <u>200.77</u>
Canceled		\$ <u>0.27</u>
		\$ <u>201.04</u>
Balance December 31, 2016		\$ <u>2,028.17</u>

# DEFERRED CHARGES

## - MANDATORY CHARGES ONLY -

# WATER/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 Report	Amount in 2016 Budget	Amount Resulting from 2016	Balance as at Dec. 31, 2016
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. <u>Deficit in Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____
<b><u>Total Operating</u></b>	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b><u>Total Capital</u></b>	\$ _____	\$ _____	\$ _____	\$ _____

\*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. _____	_____	\$ _____

### JUDGMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

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

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

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2016	-	XXXXXX	
	-	-	
2017 Bond Maturities - Assessment Bonds			\$
2017 Interest on Bonds *			

**WATER/SEWER UTILITY CAPITAL BONDS**

Outstanding January 1, 2016	XXXXXX	9,947,000.00	
Issued	XXXXXX		
Paid	764,000.00	XXXXXX	
Outstanding December 31, 2016	9,183,000.00	XXXXXX	
	9,947,000.00	9,947,000.00	
2017 Bond Maturities - Capital Bonds			\$ 769,000.00
2017 Interest on Bonds *		393,516.26	

**INTEREST ON BONDS WATER/SEWER UTILITY BUDGET**

2017 Interest on Bonds (*Items)	393,516.26	
Less: Interest Accrued to 12/31/2016 (Trial Balance)	69,698.06	
Subtotal	323,818.20	
Add: Interest to be Accrued as of 12/31/2017	64,414.76	
Required Appropriation 2017		\$ 388,232.96

**LIST OF BONDS ISSUED DURING 2016**

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

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2017 DEBT SERVICE FOR LOANS  
WATER/SEWER UTILITY LOAN**

	Debit	Credit	2017 Debt Service
Outstanding January 1, 2016	XXXXXX	13,735,933.77	
Issued	XXXXXX		
Refunded	28,000.00		
Paid	992,727.12	XXXXXX	
Outstanding December 31, 2016	12,715,206.65	XXXXXX	
	13,735,933.77	13,735,933.77	
2017 Loan Maturities			\$ 965,307.46
2017 Interest on Loans *		\$ 284,035.02	

**WATER/SEWER UTILITY LOAN**

Outstanding January 1, 2016	XXXXXX	
Issued	XXXXXX	
Paid		XXXXXX
Outstanding December 31, 2016	-	XXXXXX
	-	-
2017 Loan Maturities		\$
2017 Interest on Loans *	\$	

**INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET**

2017 Interest on Loans (*Items)	\$	284,035.02
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$	119,307.34
Subtotal	\$	164,727.68
Add: Interest to be Accrued as of 12/31/2017	\$	110,794.05
Required Appropriation 2017	\$	275,521.73

**LIST OF LOANS ISSUED DURING 2016**

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

## DEBT SERVICE SCHEDULE FOR 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		Interest Computed to (Insert Date)
						For Principal	For Interest **	
See Attached Sheet	3,667,000.00	Various	2,968,094.00	9/8/2017	1.35%		40,069.27	9/8/2017
			2,968,094.00			-	40,069.27	

Sheet 64

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

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

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

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

INTEREST ON NOTES -	UTILITY BUDGET
2017 Interest on Notes	\$ 40,069.27
Less: Interest Accrued to 12/31/2016 (Trial Balance)	\$ 12,465.99
Subtotal	\$ 27,603.28
Add: Interest to be Accrued as of 12/31/2017	\$ 23,085.18
Required Appropriation - 2017	\$ 50,688.46

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

**TOWNSHIP OF MAPLE SHADE**  
WATER/SEWER UTILITY CAPITAL FUND  
Debt Service for Utility Notes (Other Than Assessment Notes)  
For the Year Ended December 31, 2016

<u>Title or Purpose of Issue</u>	Original	Original	Amount of	<u>Date of Maturity</u>	<u>Rate of Interest</u>	<u>2017 Budget Requirement</u>		<u>Interest Computed to (Insert Date)</u>
	<u>Amount of Issue</u>	<u>Date of Issue</u>	<u>Note Outstanding Dec. 31, 2016</u>			<u>For Principal</u>	<u>For Interest</u>	
Various Water and Sewer Utility Improvements	\$ 645,000.00	12/17/15	\$ 634,056.00	9/8/17	1.350%		\$ 8,559.76	9/8/17
Various Water and Sewer Utility Improvements	580,000.00	12/17/15	580,000.00	9/8/17	1.350%		7,830.00	9/8/17
Various Water and Sewer Utility Improvements	192,000.00	12/17/15	30,258.00	9/8/17	1.350%		408.48	9/8/17
Various Water and Sewer Utility Improvements	1,850,000.00	12/17/15	1,323,780.00	9/8/17	1.350%		17,871.03	9/8/17
Various Water and Sewer Utility Improvements	<u>400,000.00</u>	9/8/16	<u>400,000.00</u>	9/8/17	1.350%		<u>5,400.00</u>	9/8/17
	<u>\$ 3,667,000.00</u>		<u>\$ 2,968,094.00</u>			<u>\$ -</u>	<u>\$ 40,069.27</u>	



## DEBT SERVICE SCHEDULE FOR 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.			-			-	-	

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 must be appropriated in full in the 2017 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

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

Sheet 65a

80051-01                      80051-02

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

# SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER UTILITY CAPITAL FUND

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2016		2016 Authorizations	Prior Years Orders Canceled	Expended	Authorizations Canceled	Balance - December 31, 2016	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet	1,299,507.09	5,132,023.04	4,195,000.00	16.99	898,770.52	2,727,519.05	202,850.00	6,797,407.55
Total	1,299,507.09	5,132,023.04	4,195,000.00	16.99	898,770.52	2,727,519.05	202,850.00	6,797,407.55

Sheet 66

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

STATEMENT OF IMPROVEMENT AUTHORIZATIONS (WATER/SEWER UTILITY CAPITAL FUND)

<u>Improvement Description</u>	<u>Number</u>	<u>Ordinance Date</u>	<u>Amount</u>	<u>Balance Dec. 31, 2015</u>		<u>2016 Authorizations Deferred Charges to Future Revenue</u>	<u>Prior Year Orders Canceled</u>	<u>Paid or Charged</u>	<u>Authorizations Canceled</u>	<u>Balance Dec. 31, 2016</u>	
				<u>Funded</u>	<u>Unfunded</u>					<u>Funded</u>	<u>Unfunded</u>
General Improvements:											
Replacement of Transmission and Distribution Mains Within the Township's Water Utility System	04-07	6-16-04	3,300,000.00	\$ 425,022.52					\$ 425,022.52		
Acquisition of Various Pieces of Utility Equipment and Completion of Various Utility Capital Improvements	05-10	6-15-05	1,200,000.00	1,845.86					1,845.86		
Design and Construction of a Water Treatment System	06-11	6-07-06	11,700,000.00		\$ 290,573.42				290,573.42		
Acquisition of Various Pieces of Utility Equipment and Completion of Various Utility Capital Improvements	07-20	6-06-07	1,443,500.00	366,746.81					366,746.81		
Various Water and Sewer Utility Improvements	08-13	6-18-08	870,000.00	11,308.00					11,308.00		
Replacement of ACP Water Mains	10-06	6-02-10	1,550,000.00	91,533.05	656,618.25				748,151.30		
Various Water and Sewer Utility Improvements	10-08	6-02-10	2,850,000.00	403,050.85				\$ 97,150.00	103,050.85	\$ 202,850.00	
Various Water and Sewer Utility Improvements	11-04	4-14-11	2,113,700.00		122,509.95			19,100.00	102,000.00		\$ 1,409.95
Various Water and Sewer Utility Improvements	11-06	6-09-11	610,000.00		2,337.21						2,337.21
Various Water and Sewer Utility Improvements	12-10	8-23-12	2,100,000.00		168,526.43			1,747.72	152,600.42		14,178.29
Various Water and Sewer Utility Improvements	13-11	7-25-13	2,100,000.00		1,398,145.76		\$ 16.99	139,181.80	526,219.87		732,761.08
Various Water and Sewer Utility Improvements	14-15	8-21-14	2,100,000.00		141,312.02			25,916.00			115,396.02
Various Water and Sewer Utility Improvements	15-14	7-23-15	2,650,000.00		2,352,000.00			32,870.00			2,319,130.00
Various Water and Sewer Utility Improvements	16-08	7-7-16	2,020,000.00			\$ 2,020,000.00		512,805.00			1,507,195.00
Replacement of Water Meters	16-18	11-10-16	2,175,000.00			2,175,000.00		70,000.00			2,105,000.00
				<u>\$ 1,299,507.09</u>	<u>\$ 5,132,023.04</u>	<u>\$ 4,195,000.00</u>	<u>\$ 16.99</u>	<u>\$ 898,770.52</u>	<u>\$ 2,727,519.05</u>	<u>\$ 202,850.00</u>	<u>\$ 6,797,407.55</u>
Contracts Payable Disbursed							\$ 16.99	\$ 868,472.72			
								30,297.80			
							<u>16.99</u>	<u>\$ 898,770.52</u>			
Reserve for Payment of Debt									\$ 999,507.09		
Deferred Charges to Future Revenue									1,728,011.96		
									<u>\$ 2,727,519.05</u>		

# WATER/SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2016	XXXXXX	45,892.50
Received from 2016 Budget Appropriation *	XXXXXX	
	XXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXX	XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
		XXXXXX
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2016	45,892.50	XXXXXX
	45,892.50	45,892.50

# WATER/SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

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

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

**WATER/SEWER 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
Various Water and Sewer Utility				
Improvements	2,020,000.00	2,020,000.00		
Replacement of Water Meters	2,175,000.00	2,175,000.00		
	4,195,000.00	4,195,000.00	-	-

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

	Debit	Credit
Balance January 1, 2016	XXXXXX	21,680.15
Premium on Sale of Bonds	XXXXXX	
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2016 Budget Revenue	21,680.15	XXXXXX
Balance December 31, 2016	-	XXXXXX
	21,680.15	21,680.15

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

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

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

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

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25.	Municipal Budget - Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
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36.	Capital Improvement Fund
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**UTILITIES ONLY**

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