

# ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018 (UNAUDITED)

POPULATION LAST CENSUS 19,131  
 NET VALUATION TAXABLE 2018 \$1,291,463,846  
 MUNICODE 0319

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:  
 COUNTIES - JANUARY 26, 2019  
 MUNICIPALITIES - FEBRUARY 10, 2019**

**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 Maple Shade Township of Burlington County 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, 2018, 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, 2018.

Signature \_\_\_\_\_  
 Title Chief Financial Officer  
 Address 200 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, 2018 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, 2018 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 26th day of January, 2019

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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 2019.

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, 2018

	(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>23,362.74</u>	\$ <u>481,029.78</u>	\$ _____

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

\_\_\_\_\_ Single Audit

\_\_\_\_\_ Program Specific Audit

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

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with US Uniform Guidance and NJ OMB 15-08.

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

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

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

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

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

\_\_\_\_\_  
Date

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

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

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

**CERTIFICATION**

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the \_\_\_\_\_ of \_\_\_\_\_, County of \_\_\_\_\_ during the year 2018 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.



**MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2018**

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2019 and filed with the County Board of Taxation on January 10, 2019 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**

AS OF DECEMBER 31, 2018

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

Title of Account	Debit	Credit
Cash	10,991,525.51	
Investments		
Due from State of NJ - Senior Citizens & Veterans Deductions		
<b>Receivables with Full Reserves:</b>		
Delinquent Taxes	634,734.18	
Tax Title Liens	170,963.76	
Property Acquired by Taxes	36,649.50	
Contract Sales Receivable		
Mortgage Sales Receivable		
Other Accounts Receivable	406.52	
Due from Federal and State Grant Fund	103,322.97	
Due from Dog License Fund	16,034.23	
Due from General Capital Fund	13,481.11	
Due from Water/Sewer Operating Fund	19,235.16	
<b>Sub-total Receivables with Full Reserves</b>	994,827.43	
Deferred Charges (Sheets 28, 29 & 30)		
Deferred School Taxes (Sheets 13 & 14)	13,510,836.00	
<b>Sub-total</b>	25,497,188.94	-

(Do not crowd - add additional sheets)

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

## POST CLOSING

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

AS OF DECEMBER 31, 2018

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>	25,497,188.94	-
<b>Cash Liabilities:</b>		
Appropriation Reserves		2,303,604.24
Due to State of New Jersey - Senior Citizens & Veterans Deductions		44,618.60
Local District School Tax Payable		13,130.00
Regional School Tax Payable		
Regional High School Tax Payable		
County Taxes Payable		
Due County for Added and Omitted Taxes		17,788.20
Special District Taxes Payable		
State Library Aid ( See Sheet 16 )		374.57
Reserve for Encumbrances		48,825.65
Prepaid Taxes		461,508.22
Tax Overpayments		13,001.31
Accounts Payable		26,277.68
Prepaid Shared Services Agreement Revenue		5,289.60
Due to State of New Jersey		4,538.00
Reserve for Tax Appeals		203,248.42
Reserve for Revaluation		166,177.95
Due to Trust Other Funds		927.42
<b>Sub-total Cash Liabilities</b>	<b>C</b>	3,309,309.86
Special Emergency Notes		
Reserve for Receivables		994,827.43
School Taxes Deferred (Sheets 13& 14)		13,510,836.00
Fund Balance		7,682,215.65
<b>Total</b>	25,497,188.94	25,497,188.94

(Do not crowd - add additional sheets)





# POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS OF DECEMBER 31, 2018

Title of Account	Debit	Credit
Cash		
Federal and State Grants Receivable	757,114.84	
Appropriated Reserves for Federal and State Grants		434,440.32
Unappropriated Reserves for Federal and State Grants		
Reserve for Encumbrances		219,351.55
Due Current Fund		103,322.97
<b>Total</b>	<b>757,114.84</b>	<b>757,114.84</b>

(Do not crowd - add additional sheets)

**POST CLOSING  
TRIAL BALANCE - TRUST FUNDS**

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2018

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	2,673.63	
Deferred Charges	13,366.00	
Due to the State of NJ		5.40
Due to Current Fund		16,034.23
<b>Total Animal Control Fund</b>	16,039.63	16,039.63

(Do not crowd - add additional sheets)

# POST CLOSING TRIAL BALANCE - TRUST FUNDS

(Assessment Section Must be Separately Stated)

AS OF DECEMBER 31, 2018

Title of Account	Debit	Credit
<b>Trust Other Fund</b>		
Cash	1,948,672.96	
Deferred Charges		
Other Accounts Receivable	29,550.00	
Due from Current Fund	927.42	
Due to Federal & State Grant Fund		
Payroll Deductions Payable		11,649.38
Reserve for Unemployment Compensation		33,220.22
Reserve for Escrow Deposits		313,995.21
Reserve for Municipal Law Enforcement		102,465.13
Reserve for Waste Disposal Deposits		3,054.00
Reserve for Maple Shade Library Donations		7,622.63
Reserve for Public Defender Fees		1,114.90
Reserve for Playground Improvements		4,579.48
Reserve for War Memorial Improvements		1,058.35
Reserve for Public Safety Expenditures		12,894.57
Reserve for Accumulated Leave		113,242.99
Reserve for MACCS		253,530.12
Reserve for Police Outside Services		10,102.78
Premiums Received at Tax Sale		617,200.00
Reserve for Redemption of Tax Title Liens		40,891.81
Reserve for Recreation Bus Services		1.21
Reserve for Federal Asset Forfeiture		25,528.06
Reserve for Fire Safety		6,026.26
Reserve for POAA		1,204.68
Reserve for COAH Fees		262,676.56
Reserve for Road Openings		13,394.17
Reserve for Tree Planting		47,884.58
Reserve for Municipal Alliance		2,889.68
Reserve for Sidewalk Assessment		92,404.99
Reserve for Police Unclaimed Monies		518.62
<b>Sub-total</b>	<b>1,979,150.38</b>	<b>1,979,150.38</b>

(Do not crowd - add additional sheets)



# MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2017: .....	(1)	\$	11,800.00
		x	25%
	(2)	\$	2,950.00

Municipal Public Defender Trust Cash Balance December 31, 2018: ..... (3) \$ 1,114.90

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**

	Amount Dec. 31, 2017 per Audit Report	Receipts	Disbursements	Balance as at Dec. 31, 2018
1. <u>Payroll Deductions Payable</u>	\$ 16,043.09	\$ 3,326,019.47	\$ 3,330,413.18	\$ 11,649.38
2. <u>Unemployment Compensation</u>	30,629.58	7,664.92	5,074.28	33,220.22
3. <u>Escrow Deposits</u>	384,136.52	288,762.97	358,904.28	313,995.21
4. <u>Municipal Law Enforcement</u>	123,471.49	1,375.97	22,382.33	102,465.13
5. <u>Waste Disposal Deposits</u>	3,054.00	-	-	3,054.00
6. <u>Maple Shade Library Donations</u>	8,059.44	44.44	481.25	7,622.63
7. <u>Public Defender</u>	552.88	8,062.02	7,500.00	1,114.90
8. <u>Playground Improvements</u>	4,579.48	-	-	4,579.48
9. <u>War Memorial Improvements</u>	1,058.35	-	-	1,058.35
10. <u>Public Safety Donations</u>	12,322.14	572.43	-	12,894.57
11. <u>Accumulated Leave</u>	95,475.27	25,000.00	7,232.28	113,242.99
12. <u>MACCS</u>	217,615.80	3,634,438.00	3,598,523.68	253,530.12
13. <u>Police Outside Services</u>	1,494.00	161,277.32	152,668.54	10,102.78
14. <u>Premiums Received at Tax Sale</u>	799,100.00	225,600.00	407,500.00	617,200.00
15. <u>Redemptions of Tax Title Liens</u>	20,499.97	842,159.16	821,767.32	40,891.81
16. <u>Recreation Bus Services</u>	1.21	-	-	1.21
17. <u>Federal Asset Forfeiture</u>	28,021.67	158.39	2,652.00	25,528.06
18. <u>Fire Safety Penalty</u>	5,492.11	634.15	100.00	6,026.26
19. <u>POAA</u>	1,171.72	32.96	-	1,204.68
20. <u>COAH Fees</u>	232,170.07	56,270.49	25,764.00	262,676.56
21. <u>Road Openings</u>	11,555.57	9,050.00	7,211.40	13,394.17
22. <u>Tree Planting</u>	56,744.69	48,764.89	57,625.00	47,884.58
23. <u>Municipal Alliance</u>	2,936.80	3,331.67	3,378.79	2,889.68
24. <u>Sidewalk Assessment</u>	75,065.87	17,339.12	-	92,404.99
25. <u>Police Unclaimed Monies</u>	515.60	3.02	-	518.62
26. _____				
27. _____				
28. _____				
29. _____				
30. _____				
<b>Totals:</b>	\$ 2,131,767.32	8,656,561.39	8,809,178.33	\$ 1,979,150.38

# 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, 2017	RECEIPTS					Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Current Budget					
Assessment Serial Bond Issues:		XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Assessment Bond Anticipation Note Issues:	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Other Liabilities								
Trust Surplus								
Less Assets "Unfinanced"	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX
Total	-	-	-	-	-	-	-	-

Sheet 7

# POST CLOSING TRIAL BALANCE - GENERAL CAPITAL FUND

AS OF DECEMBER 31, 2018

Title of Account	Debit	Credit
Est. Proceeds Bonds and Notes Authorized	2,384,230.24	XXXXXXXXXX
Bonds and Notes Authorized but Not Issued	XXXXXXXXXX	2,384,230.24
Cash	2,262,912.37	
Deferred Charges		
Deferred Charges to Future Taxation:		
Funded	6,489,026.10	
Unfunded	17,733,891.24	
Grant Funds Receivable		
NJDEP Grant/Loan Funds Receivable		
Due Current Fund		13,481.11
Contracts/Encumbrances Payable		1,838,407.13
Reserve for Payment of Bonds		54,000.00
General Capital Bonds		6,107,000.00
Assessment Serial Bonds		
Bond Anticipation Notes		15,349,661.00
Assessment Notes		
Loans Payable		121,911.85
Loans Payable		260,114.25
Improvement Authorizations - Funded		108,330.14
Improvement Authorizations - Unfunded		2,222,178.23
Capital Improvement Fund		87,914.00
Down Payments on Improvements		
Capital Surplus		322,832.00
<b>Total</b>	<b>28,870,059.95</b>	<b>28,870,059.95</b>

(Do not crowd - add additional sheets)



# CASH RECONCILIATION DECEMBER 31, 2018

	Cash		Less Checks Outstanding	Cash Book Balance
	*On Hand	On Deposit		
Current	450.00	11,030,512.99	39,437.48	10,991,525.51
Trust - Assessment				
Trust - Dog License		2,673.63		2,673.63
Trust - Other		1,965,097.51	16,424.55	1,948,672.96
Capital - General		2,262,912.37		2,262,912.37
Water - Operating    Utility Operating				
Water - Capital      Utility Capital				
Water/Sewer      Utility Operating	4,920.36	2,296,550.03		2,301,470.39
Water/Sewer      Utility Capital		546,821.15		546,821.15
Public Assistance #1**				
Public Assistance #2**				
Garbage District				
Federal and State Grant Fund		-		-
Municipal Open Space Trust Fund				
Water/Sewer      Assessment Trust				
Water Assessment Trust				
<b>Total</b>	<b>5,370.36</b>	<b>18,104,567.68</b>	<b>55,862.03</b>	<b>18,054,076.01</b>

\* - 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, 2018.

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, 2018.

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, 2018 (CONT'D)**  
**LIST BANKS AND AMOUNTS SUPPORTING "CASH ON DEPOSIT"**

Columbia Bank:	
Current Fund	11,030,512.99
Federal and State Grant Fund	-
Trust Dog License Fund	2,673.63
Trust Other Fund	1,965,097.51
General Capital Fund	2,262,912.37
Water/Sewer Utility Operating Fund	2,296,550.03
Water/Sewer Utility Capital Fund	546,821.15
Water/Sewer Utility Trust Assessment Fund	
<b>Total</b>	<b>18,104,567.68</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, 2018	2018 Budget Revenue Realized	Received	Accrued	Canceled	Balance Dec. 31, 2018
See Attached Sheet	253,349.31		87,849.19	591,614.72		757,114.84
<b>Totals</b>	253,349.31	-	87,849.19	591,614.72	-	757,114.84

Sheet 10

**TOWNSHIP OF MAPLE SHADE**  
**FEDERAL AND STATE GRANT FUND**  
Statement of Federal and State Grants Receivable  
For the Year Ended December 31, 2018

<u>Program</u>	<u>Balance Dec. 31, 2017</u>	<u>Accrued</u>	<u>Received</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2018</u>
Federal Grants:					
Justice Assistance Grant (JAG)	\$ 986.53	\$ 5,445.00	\$ 986.53		\$ 5,445.00
Bulletproof Vest Program					
NJ Transportation Trust Fund - Highway Safety Program	31,865.94	20,962.44	29,266.21		23,562.17
Safe Routes to School Program		257,000.00			257,000.00
Total Federal Grants	<u>32,852.47</u>	<u>283,407.44</u>	<u>30,252.74</u>	<u>-</u>	<u>286,007.17</u>
State Grants:					
Clean Communities Grant		37,118.28	37,118.28		
Municipal Drug Alliance Program	24,496.84	16,089.00	20,478.17		20,107.67
New Jersey Transportation Trust Fund Authority Act	196,000.00	255,000.00			451,000.00
Total State Grants	<u>220,496.84</u>	<u>308,207.28</u>	<u>57,596.45</u>	<u>-</u>	<u>471,107.67</u>
	<u>\$ 253,349.31</u>	<u>\$ 591,614.72</u>	<u>\$ 87,849.19</u>	<u>\$ -</u>	<u>\$ 757,114.84</u>

## SCHEDULE OF APPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations			Expended	Prior Years Orders Canceled	Canceled	Balance Dec. 31, 2018
		Budget	Appropriation By 40A:4-87					
See Attached Sheet	324,562.79	296,244.93	318,525.72		504,392.52		500.60	434,440.32
Totals	324,562.79	296,244.93	318,525.72	-	504,392.52	-	500.60	434,440.32

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, 2018

<u>Program</u>	<u>Balance Dec. 31, 2017</u>	<u>Transferred from 2018 Budget Appropriation</u>	<u>Paid or Charged</u>	<u>Canceled</u>	<u>Balance Dec. 31, 2018</u>
<b>Federal Grants:</b>					
Bulletproof Vest Program	\$ 2,721.74	\$ 5,445.00	\$ 2,721.74		\$ 5,445.00
NJ Transportation Trust Fund Highway Safety Program	8,218.10	20,962.44	20,641.00		8,539.54
Safe Routes to School Program		257,000.00			257,000.00
<b>Total Federal Grants</b>	<b>10,939.84</b>	<b>283,407.44</b>	<b>23,362.74</b>	<b>-</b>	<b>270,984.54</b>
<b>State Grants:</b>					
Drunk Driving Enforcement Grant	27,921.17		543.90		\$ 27,377.27
Clean Communities Grant	58,940.07	37,118.28	36,536.02		59,522.33
Municipal Drug Alliance Program	31,279.30	20,111.25	16,371.56		35,018.99
Alcohol Education and Rehabilitation Fund	511.31				511.31
Statewide Local Domestic Preparedness	260.60			\$ 260.60	
Recycling Tonnage Grant	46,270.50	19,133.68	24,378.30		41,025.88
New Jersey Transportation Trust Fund Authority Act	148,200.00	255,000.00	403,200.00		
NJ Transportation Trust Fund Highway Safety Program					
<b>Total State Grants</b>	<b>313,382.95</b>	<b>331,363.21</b>	<b>481,029.78</b>	<b>260.60</b>	<b>163,455.78</b>
<b>Local Grants:</b>					
Sustainable New Jersey	240.00			240.00	
<b>Total Local Grants</b>	<b>240.00</b>	<b>-</b>	<b>-</b>	<b>240.00</b>	
	<b>\$ 324,562.79</b>	<b>\$ 614,770.65</b>	<b>\$ 504,392.52</b>	<b>\$ 500.60</b>	<b>\$ 434,440.32</b>

# SCHEDULE OF UNAPPROPRIATED RESERVES FOR FEDERAL AND STATE GRANTS

Grant	Balance Jan. 1, 2018	Transferred from 2018 Budget Appropriations		Receipts		Grants Receivable		Balance Dec. 31, 2018
		Budget	Appropriation By 40A:4-87					
See Attached Sheet	19,133.68	292,222.68	318,525.72			591,614.72		
Totals	19,133.68	292,222.68	318,525.72	-	-	591,614.72	-	-

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, 2018

<u>Program</u>	<u>Balance Dec. 31, 2017</u>	<u>State Grants Receivable</u>	<u>Realized as Miscellaneous Revenue in 2018 Budget</u>	<u>Balance Dec. 31, 2018</u>
Federal Grants:				
Bulletproof Vest Program		\$ 5,445.00	\$ 5,445.00	
Safe Routes to School Program		257,000.00	257,000.00	
NJ Transportation Trust Fund Highway Safety Program		20,962.44	20,962.44	
Total Federal Grants	-	283,407.44	283,407.44	-
State Grants:				
Clean Communities Grant		37,118.28	37,118.28	
Municipal Drug Alliance Program		16,089.00	16,089.00	
New Jersey Transportation Trust Fund Authority Act		255,000.00	255,000.00	
Recycling Tonnage Grant	\$ 19,133.68		19,133.68	
Total State Grants	19,133.68	308,207.28	327,340.96	-
	<u>\$ 19,133.68</u>	<u>\$ 591,614.72</u>	<u>\$ 610,748.40</u>	<u>\$ -</u>



## \*LOCAL DISTRICT SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85001-00	XXXXXXXXXX	13,131.50
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85002-00	XXXXXXXXXX	13,289,020.50
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	27,021,672.00
Levy Calendar Year 2018	XXXXXXXXXX	
Paid	26,799,858.00	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85003-00	13,130.00	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85004-00	13,510,836.00	XXXXXXXXXX
* Not including Type 1 school debt service, emergency authorizations-schools, transfer to Board of Education for use of local schools	40,323,824.00	40,323,824.00

# Must include unpaid requisitions

## MUNICIPAL OPEN SPACE TAX

	Debit	Credit
Balance January 1, 2018 85045-00	XXXXXXXXXX	
2018 Levy 85105-00	XXXXXXXXXX	
Added and Omitted Levy	XXXXXXXXXX	
Interest Earned	XXXXXXXXXX	
Expenditures		XXXXXXXXXX
Balance December 31, 2018 85046-00	-	XXXXXXXXXX
	-	-

# REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85032-00	XXXXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85034-00	-	XXXXXXXXXX
# Must include unpaid requisitions	-	-

# REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2017 - 2018) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2018 - June 30, 2019	XXXXXXXXXX	
Levy Calendar Year 2018	XXXXXXXXXX	
Paid		XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2018 - 2019) 85044-00	-	XXXXXXXXXX
# Must include unpaid requisitions	-	-

## COUNTY TAXES PAYABLE

	Debit	Credit
Balance January 1, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes 80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes 80003-02	XXXXXXXXXX	50,938.25
2018 Levy	XXXXXXXXXX	XXXXXXXXXX
General County 80003-03	XXXXXXXXXX	4,870,514.43
County Library 80003-04	XXXXXXXXXX	429,705.36
County Health	XXXXXXXXXX	
County Open Space Preservation	XXXXXXXXXX	353,369.96
Due County for Added and Omitted Taxes 80003-05	XXXXXXXXXX	17,788.20
Paid	5,704,528.00	XXXXXXXXXX
Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
County Taxes	-	XXXXXXXXXX
Due County for Added and Omitted Taxes	17,788.20	XXXXXXXXXX
	5,722,316.20	5,722,316.20

## SPECIAL DISTRICT TAXES

	Debit	Credit
Balance January 1, 2018 80003-06	XXXXXXXXXX	
2018 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 2018 Levy 80003-07	XXXXXXXXXX	
Paid 80003-08		XXXXXXXXXX
Balance December 31, 2018 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, 2018	80004-01	XXXXXXXXXX	374.57
State Library Aid Received in 2018	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2018	80004-10	374.57	
		374.57	374.57

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

Balance January 1, 2018	80004-03	XXXXXXXXXX	
State Library Aid Received in 2018	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2018	80004-12	-	
		-	-

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

Balance January 1, 2018	80004-05	XXXXXXXXXX	
State Library Aid Received in 2018	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2018	80004-14	-	
		-	-

## RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2018	80004-07	XXXXXXXXXX	
State Library Aid Received in 2018	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2018	80004-16	-	
		-	-

# STATEMENT OF GENERAL BUDGET REVENUES 2018

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	2,404,000.00	2,404,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	2,965,794.68	3,007,417.08	41,622.40
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	318,525.72	318,525.72	-
			-
<b>Total Miscellaneous Revenue Anticipated 80103-</b>	<b>3,284,320.40</b>	<b>3,325,942.80</b>	<b>41,622.40</b>
Receipts from Delinquent Taxes 80104-	550,000.00	511,705.95	(38,294.05)
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	11,380,653.32	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-		XXXXXXXXXX	XXXXXXXXXX
<b>Total Amount to be Raised by Taxation 80107-</b>	<b>11,380,653.32</b>	<b>11,902,835.24</b>	<b>522,181.92</b>
	17,618,973.72	18,144,483.99	525,510.27

## ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	43,420,822.02
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	27,021,672.00	XXXXXXXXXX
Regional School Tax 80119-00	-	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	5,653,589.75	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	17,788.20	XXXXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	1,175,063.17
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00	11,902,835.24	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	
	44,595,885.19	44,595,885.19

\* 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 2018

## (CONTINUED)

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

Source	Budget	Realized	Excess or Deficit
Bulletproof Vest Program	5,445.00	5,445.00	
Clean Communities Program	37,118.28	37,118.28	
New Jersey Transportation Trust Fund Authority Act	255,000.00	255,000.00	
NJ Transportation Trust Fund Highway Safety Program	20,962.44	20,962.44	
<b>Total (Sheet 17)</b>	<b>318,525.72</b>	<b>318,525.72</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 2018

2018 Budget as Adopted	80012-01	17,300,448.00
2018 Budget - Added by N.J.S. 40A:4-87	80012-02	318,525.72
Appropriated for 2018 (Budget Statement Item 9)	80012-03	17,618,973.72
Appropriated for 2018 Emergency Appropriation (Budget Statement Item 9)	80012-04	
<b>Total General Appropriations (Budget Statement Item 9)</b>	<b>80012-05</b>	<b>17,618,973.72</b>
Add: Overexpenditures (see footnote)	80012-06	
Total Appropriations and Overexpenditures	80012-07	17,618,973.72
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	14,139,219.89
Paid or Charged - Reserve for Uncollected Taxes	80012-09	1,175,063.17
Reserved	80012-10	2,303,604.24
<b>Total Expenditures</b>	<b>80012-11</b>	<b>17,617,887.30</b>
Unexpended Balances Canceled (see footnote)	80012-12	1,086.42

**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)

2018 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>
Deduct Expenditures:		
Paid or Charged		
Reserved		
<b>Total Expenditures</b>		<b>-</b>

# RESULTS OF 2018 OPERATION

## CURRENT FUND

	Debit	Credit
Excess of Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated                      80013-01	XXXXXXXXXX	41,622.40
Delinquent Tax Collections                                      80013-02	XXXXXXXXXX	
	XXXXXXXXXX	
Required Collection of Current Taxes                      80013-03	XXXXXXXXXX	522,181.92
Unexpended Balances of 2018 Budget Appropriations      80013-04	XXXXXXXXXX	1,086.42
Miscellaneous Revenue Not Anticipated                      81113-	XXXXXXXXXX	397,094.43
Miscellaneous Revenue Not Anticipated:		
Proceeds of Sale of Foreclosed Property (Sheet 27)      81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property              81120-	XXXXXXXXXX	383,168.96
Sale of Municipal Assets	XXXXXXXXXX	14,636.29
Unexpended Balances of 2017 Appropriation Reserves      80013-05	XXXXXXXXXX	1,649,737.54
Prior Years Interfunds Returned in 2018                      80013-06	XXXXXXXXXX	259.46
Liquidation of Other Accounts Receivable	XXXXXXXXXX	862.57
Cancelation of Accounts Payable and Tax Overpayments	XXXXXXXXXX	7,200.26
Cancelation of Federal and State Appropriated Reserves	XXXXXXXXXX	500.60
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)	XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2018                                      80013-07	13,289,020.50	XXXXXXXXXX
Balance December 31, 2018                                      80013-08	XXXXXXXXXX	13,510,836.00
Deficit in Anticipated Revenues:	XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated                      80013-09		XXXXXXXXXX
Delinquent Tax Collections                                      80013-10	38,294.05	XXXXXXXXXX
		XXXXXXXXXX
Required Collection of Current Taxes                      80013-11		XXXXXXXXXX
Interfund Advances Originating in 2018                      80013-12	118,817.74	XXXXXXXXXX
Refund of Prior Year Revenues	961.71	XXXXXXXXXX
Deductions Disallowed by Tax Collector--Prior Year Taxes	5,250.00	XXXXXXXXXX
		XXXXXXXXXX
		XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)                      80013-13	XXXXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)                      80013-14	3,076,842.85	XXXXXXXXXX
	16,529,186.85	16,529,186.85



# SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Insurance Proceeds	30,897.35
Various Refunds	3,060.91
Rebates	163.23
Insurance Dividends	83,629.00
Sale of NJ SRECs	10,600.00
Forfeited Funds - FSA	277.55
Redevelopment PILOT Application Fee	10,000.00
OPRA	22.75
Miscellaenous	396.71
Forfeited Tax Sale Premiums	56,100.00
Refund of Prior Year Expenditures	4,219.45
Maintenance Liens	1,175.00
Administrative Fees:	
Senior Citizens and Veterans Deductions	2,895.00
Police Outside Services	52,683.01
MACCS	15,020.05
JIF Safety Award	3,938.08
Insurance Proceeds	33,370.85
Duplicate Tax Bills	30.00
Cell Tower Rent	69,284.99
Restitution	18,345.50
Election Polling Sites	760.00
DMV Inspection Fees	225.00
<b>Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)</b>	<b>397,094.43</b>

## SURPLUS - CURRENT FUND YEAR 2018

		Debit	Credit
1. Balance January 1, 2018	80014-01	XXXXXXXXXX	7,009,372.80
2.		XXXXXXXXXX	
3. Excess Resulting from 2018 Operations	80014-02	XXXXXXXXXX	3,076,842.85
4. Amount Appropriated in the 2018 Budget - Cash	80014-03	2,404,000.00	XXXXXXXXXX
5. Amount Appropriated in the 2018 Budget - with Prior Written Consent of Director of Local Government Services	80014-04		XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2018	80014-05	7,682,215.65	XXXXXXXXXX
		10,086,215.65	10,086,215.65

### ANALYSIS OF BALANCE DECEMBER 31, 2018 (FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06		10,991,525.51
Investments	80014-07		
Sub Total			10,991,525.51
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08		3,309,309.86
Cash Surplus	80014-09		7,682,215.65
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		7,682,215.65

# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 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 - 2018 LEVY**

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	44,064,746.15
or			
(Abstract of Ratables)	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		150,691.83
5a. Subtotal 2018 Levy			<u>44,215,437.98</u>
5b. Reductions due to tax appeals **			_____
5c. Total 2018 Tax Levy	82106-00		<u>44,215,437.98</u>
6 Transferred to Tax Title Liens	82107-00		22,513.26
7. Transferred to Foreclosed Property	82108-00		_____
8. Remitted, Abated or Canceled	82109-00		137,476.34
9. Discount Allowed	82110-00		_____
10. Collected in Cash: In 2017	82121-00		755,785.71
In 2018 *	82122-00		42,011,167.37
Homestead Benefit Revenue	82124-00		505,868.94
State's Share of 2018 Senior Citizens and Veterans Deductions Allowed	82123-00		148,000.00
Total to Line 14	82111-00		<u>43,420,822.02</u>
11. Total Credits			<u>43,580,811.62</u>
12. Amount Outstanding December 31, 2018	83120-00		634,626.36
13. Percentage of Cash Collections to Total 2018 Levy, (Item 10 divided by Item 5c) is	82112-00		<u>98.20%</u>

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

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

Total of Line 10			43,420,822.02
Less: Reserve for Tax Appeals Pending			_____
State Division of Tax Appeals			203,248.42
To Current Taxes Realized in Cash (Sheet 17)			<u>43,217,573.60</u>

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

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

\* Include overpayments applied as part of 2018 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 2018**

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**

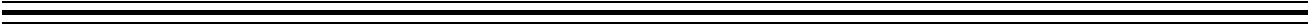
Total of Line 10 Collected in Cash (sheet 22).....

LESS: Proceeds from Accelerated Tax Sale.....

**NET Cash Collected** .....

Line 5c (sheet 22) Total 2018 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 2018 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, 2018	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	42,618.60
2. Sr. Citizens Deductions Per Tax Billings	35,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	115,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	3,500.00	XXXXXXXXXX
5. Sr. Citizens Deductions Allowed By Tax Collector - 2016 Taxes		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	5,500.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2017 Taxes	XXXXXXXXXX	5,250.00
9. Received in Cash from State	XXXXXXXXXX	144,750.00
10.		
11.		
12. Balance December 31, 2018	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	
Due To State of New Jersey	44,618.60	XXXXXXXXXX
	198,118.60	198,118.60

Calculation of Amount to be included on Sheet 22, Item 10-  
2018 Senior Citizens and Veterans Deductions Allowed

Line 2	35,000.00
Line 3	115,000.00
Line 4	3,500.00
Sub-Total	153,500.00
Less: Line 7	5,500.00
To Item 10, Sheet 22	148,000.00

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

		Debit	Credit
Balance January 1, 2018		XXXXXXXXXX	203,248.42
Taxes Pending Appeals	203,248.42	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2018 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	
Cash Paid to Appellants (Including 5% Interest from Date of Payment) Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)			XXXXXXXXXX
Balance December 31, 2018		203,248.42	XXXXXXXXXX
Taxes Pending Appeals*	203,248.42	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2018		203,248.42	203,248.42

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

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

\_\_\_\_\_  
Date

# COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2019 MUNICIPAL BUDGET

	YEAR 2019	YEAR 2018
1. Total General Appropriations for 2019 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Taxes 80015-		XXXXXXXXXX
2. Local District School Tax - Actual 80016-		27,021,672.00
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-		5,653,589.75
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 2019 in Municipal Budget (Item 5) 80024-02		
10. Cash Required from 2019 Taxes to Support Local Municipal Budget and Other Taxes 80024-03	-	
11. Amount of item 10 Divided by <span style="border: 1px solid black; padding: 2px;">97.36%</span> [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	-	
<b>Analysis of Item 11:</b>		
Local District School Tax (Amount Shown on Line 2 Above)	-	* Must not be stated in an amount less than "actual" Tax of year 2018.  ** 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, 2019 (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	-	
<b>Computation of "Tax in Local Municipal Budget"</b>		
Item 1 - Total General Appropriations	-	Note: The amount of anticipated rev- enues (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 \_\_\_\_\_ %  
 [(2019 Estimated Total Levy - 2018 Total Levy)/2018 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)

**2019 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, 2018		799,234.04	XXXXXXXXXX
	A. Taxes	83102-00	648,897.36	XXXXXXXXXX
	B. Tax Title Liens	83103-00	150,336.68	XXXXXXXXXX
2.	Canceled:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes	83105-00	XXXXXXXXXX	144,598.44
	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		5,250.00	XXXXXXXXXX
5.	Added Tax Title Liens		83111-00	XXXXXXXXXX
6.	Adjustment between Taxes (Other than current year) and Tax Title Liens:		XXXXXXXXXX	XXXXXXXXXX
	A. Taxes - Transfers to Tax Title Liens	83104-00	XXXXXXXXXX (1)	2,958.57
	B. Tax Title Liens - Transfers from Taxes	83107-00	2,958.57	(1) XXXXXXXX
7.	Balance Before Cash Payments		XXXXXXXXXX	659,885.60
8.	Totals		807,442.61	807,442.61
9.	Balance Brought Down		659,885.60	XXXXXXXXXX
10.	Collected:		XXXXXXXXXX	511,705.95
	A. Taxes	83116-00	506,482.53	XXXXXXXXXX
	B. Tax Title Liens	83117-00	5,223.42	XXXXXXXXXX
11.	Interest and Costs - 2018 Tax Sale		378.67	XXXXXXXXXX
12.	2018 Taxes Transferred to Liens		22,513.26	XXXXXXXXXX
13.	2018 Taxes		634,626.36	XXXXXXXXXX
14.	Balance December 31, 2018		XXXXXXXXXX	805,697.94
	A. Taxes	83121-00	634,734.18	XXXXXXXXXX
	B. Tax Title Liens	83122-00	170,963.76	XXXXXXXXXX
15.	Totals		1,317,403.89	1,317,403.89

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is 77.54%

17. Item No. 14 multiplied by percentage shown above is 624,775.61 and represents the maximum amount that may be anticipated in 2019. 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, 2018	84101-00	36,649.50	XXXXXXXXXX
2. Foreclosed or Deeded in 2018		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, 2018	84114-00	XXXXXXXXXX	36,649.50
		36,649.50	36,649.50

### CONTRACT SALES

		Debit	Credit
15. Balance January 1, 2018	84115-00		XXXXXXXXXX
16. 2018 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2018	84119-00	XXXXXXXXXX	-
		-	-

### MORTGAGE SALES

		Debit	Credit
20. Balance January 1, 2018	84120-00		XXXXXXXXXX
21. 2018 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2018	84124-00	XXXXXXXXXX	-
Analysis of Sale of Property:	\$	-	-
* Total Cash Collected in 2018	(84125-00)		

Realized in 2018 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, 2017 per Audit Report	Amount in 2018 Budget	Amount Resulting from 2018	Balance as at Dec. 31, 2018
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. <u>Deficit from Operations</u>	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b><u>Sub-total Current Fund</u></b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>
5. <u>Capital -</u>	\$ _____	\$ _____	\$ _____	\$ _____
6. <u>Trust Assessment</u>	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Animal Control Fund</u>	\$ 11,202.90	\$ 11,202.90	\$ 13,366.00	\$ 13,366.00
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>	Appropriated for in Budget of <u>Year 2019</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, 2017	REDUCED IN 2018		Balance Dec. 31, 2018
					By 2018 Budget	Canceled by Resolution	
4/25/13	Revaluation	470,000.00	94,000.00	94,000.00	94,000.00		
Totals		470,000.00	94,000.00	94,000.00	94,000.00	-	-
					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, 2018" must be entered here and then raised in the 2019 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, 2017	REDUCED IN 2018		Balance Dec. 31, 2018
					By 2018 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, 2018" must be entered here and then raised in the 2019 budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR BONDS  
MUNICIPAL GENERAL CAPITAL BONDS**

		Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	80033-01	XXXXXXXXXX	7,872,000.00	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	1,765,000.00	XXXXXXXXXX	
Refunded				
Outstanding December 31, 2018	80033-04	6,107,000.00	XXXXXXXXXX	
		7,872,000.00	7,872,000.00	
2019 Bond Maturities - General Capital Bonds			80033-05	\$ 1,826,000.00
2019 Interest on Bonds *		80033-06	269,835.00	
<b>ASSESSMENT SERIAL BONDS</b>				
Outstanding January 1, 2018	80033-07	XXXXXXXXXX		
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09		XXXXXXXXXX	
Outstanding December 31, 2018	80033-10	-	XXXXXXXXXX	
		-	-	
2019 Bond Maturities - Assessment Bonds			80033-11	\$
2019 Interest on Bonds		80033-12		
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 269,835.00

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR LOANS  
MUNICIPAL GREEN ACRES TRUST DEVELOPMENT LOANS**

		Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	80033-01	XXXXXXXXXX	134,945.42	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	13,033.57	XXXXXXXXXX	
Outstanding December 31, 2018	80033-04	121,911.85	XXXXXXXXXX	
		134,945.42	134,945.42	
2019 Loan Maturities			80033-05	\$ 13,295.55
2019 Interest on Loans			80033-06	\$ 2,372.09
Total 2019 Debt Service for	Loan		80033-13	\$ 15,667.64

**MUNICIPAL LAKE AND STREAM RESTORATION LOAN**

Outstanding January 1, 2018	80033-07	XXXXXXXXXX	273,783.82	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	13,669.57	XXXXXXXXXX	
Outstanding December 31, 2018	80033-10	260,114.25	XXXXXXXXXX	
		273,783.82	273,783.82	
2019 Loan Maturities			80033-11	\$ 13,944.33
2019 Interest on Loans			80033-12	\$ 5,132.91
Total 2019 Debt Service for	Loan		80033-13	\$ 19,077.24

**LIST OF LOANS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14

80033-15

# SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2019 DEBT SERVICE FOR BONDS

## TYPE I SCHOOL TERM BONDS

		Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding December 31, 2018	80034-03	-	XXXXXXXX	
		-	-	
2019 Bond Maturities - Term Bonds	80034-04	\$		
2019 Interest on Bonds *	80034-05	\$		
<b>TYPE I SCHOOL SERIAL BOND</b>				
Outstanding January 1, 2018	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding December 31, 2018	80034-09	-	XXXXXXXX	
		-	-	
2019 Interest on Bonds *	80034-10	\$		
2019 Bond Maturities - Serial Bonds	80034-11	\$		
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12	\$		-

## LIST OF BONDS ISSUED DURING 2018

Purpose	2019 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-		

## 2019 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2018	2019 Interest Requirement
1. Emergency Notes	80036-	\$ _____	\$ _____
2. Special Emergency Notes	80037-	\$ 94,000.00	\$ 2,115.00
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, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Road Improvements	231,182.00	9/6/18	231,182.00	6/27/19	3.00%		5,606.16	6/27/19
2. Various General Improvements	2,701,667.00	12/20/13	2,174,600.00	6/27/19	3.00%	114,477.42	65,238.00	6/27/19
3. Various General Improvements	2,671,428.00	12/20/13	1,921,879.00	6/27/19	3.00%	149,911.78	57,656.37	6/27/19
4. Acquisition of Various Pieces of								
5. Equipment and Completion of Various								
6. Capital Improvements	2,688,570.00	12/20/13	1,865,035.00	6/27/19	3.00%	139,448.65	55,951.05	6/27/19
7. Various General Improvements	2,335,575.00	12/18/14	1,646,363.00	6/27/19	3.00%	114,601.32	49,390.89	6/27/19
8. Various General Improvements	1,458,273.00	9/8/16	1,458,273.00	6/27/19	3.00%	57,367.15	35,363.12	6/27/19
9. Various General Improvements	300,000.00	9/7/17	300,000.00	6/27/19	3.00%		7,275.00	6/27/19
10. Various General Improvements	116,929.00	9/6/18	116,929.00	6/27/19	3.00%		2,835.53	6/27/19
11. Various General Improvements	650,000.00	9/8/16	650,000.00	6/27/19	3.00%	31,553.40	15,762.50	6/27/19
12. Various General Improvements	1,000,000.00	9/7/17	1,000,000.00	6/27/19	3.00%		24,250.00	6/27/19
13. Various General Improvements	604,350.00	9/6/18	604,350.00	6/27/19	3.00%		14,655.49	6/27/19
14. Various General Improvements	3,381,050.00	9/6/18	3,381,050.00	6/27/19	3.00%		81,990.46	6/27/19
Total	18,139,024.00		15,349,661.00			607,359.72	415,974.57	

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 2016 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 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, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
Total	-		-			-	-	

Sheet 34

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

Assessment Notes with an original date of issue of December 31, 2016 or prior must be appropriated in full in the 2019 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

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

80051-01

80051-02

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

# SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2018	2019 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, 2018		2018 Authorizations	Prior Years Orders Canceled	Expended	Authorizations Canceled	Balance - December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet	397,182.12	4,899,087.49	125,486.00	2,384,229.00	5,475,476.24		108,330.14	2,222,178.23
Total	70000- 397,182.12	4,899,087.49	125,486.00	2,384,229.00	5,475,476.24	-	108,330.14	2,222,178.23

Sheet 35

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

**TOWNSHIP OF MAPLE SHADE**  
**GENERAL CAPITAL FUND**  
Statement of Improvement Authorizations  
For the Year Ended December 31, 2018

Improvement Description	Number	Date	Amount	Balance		2018 Authorizations		Prior Year Orders Canceled	Paid or Charged	Authorizations Canceled	Balance	
				Dec. 31, 2017		Capital Improvement Fund	Deferred Charges to Future Taxation Unfunded				Dec. 31, 2018	
				Funded	Unfunded						Funded	Unfunded
General Improvements:												
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	05-09	6-15-05	2,436,850.00	\$ 2,319.49					\$ 2,319.49			
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	06-12	6-07-06	2,118,000.00	6,100.00					6,100.00			
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	07-19	6-6-07	1,549,500.00	1,922.78					1,922.78			
Various Capital Improvements	08-12	6-18-08	3,051,500.00	127,654.84					126,630.17		\$ 1,024.67	
Various Capital Improvements	09-16	6-17-09	2,860,900.00	957.66							957.66	
Various Capital Improvements	10-07	6-02-10	3,000,000.00	258,227.35					151,879.54		106,347.81	
Various General Improvements	11-05	6-09-11	2,905,000.00		\$ 277.49							\$ 277.49
Various General Improvements	12-09	8-23-12	2,805,000.00		50,010.98				41,150.00			8,860.98
Acquisition of Various Pieces of Equipment and Completion of Various Capital Improvements	13-10	7-25-13	3,229,000.00		98,507.61				98,507.61			
Various Capital Improvements	14-14	8-21-14	2,458,500.00		378,548.18				35,218.77			343,329.41
Various Capital Improvements	15-13	7-23-15	2,214,400.00		353,467.93				147,300.35			206,167.58
Various Capital Improvements	16-07	6-09-16	2,373,000.00		968,136.08				661,883.50			306,252.58
Various Capital Improvements	17-11	6-22-17	3,559,000.00		3,050,139.22				2,510,956.56			539,182.66
Various Capital Improvements and Other Related Expenses	18-06	7-26-18	2,509,715.00			\$ 125,486.00	\$ 2,384,229.00		1,691,607.47			818,107.53
				<u>\$ 397,182.12</u>	<u>\$ 4,899,087.49</u>	<u>\$ 125,486.00</u>	<u>\$ 2,384,229.00</u>	<u>\$ -</u>	<u>\$ 5,475,476.24</u>	<u>\$ -</u>	<u>\$ 108,330.14</u>	<u>\$ 2,222,178.23</u>
Contracts Payable/Encumbrances									\$ 1,838,407.13			
Reserve for Encumbrances									3,637,069.11			
Disbursed									<u>\$ -</u>			<u>\$ 5,475,476.24</u>

# GENERAL CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2018	80031-01	XXXXXXXXXX	33,400.00
Received from 2018 Budget Appropriation *	80031-02	XXXXXXXXXX	180,000.00
		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
Appropriated to Finance Improvement Authorizations	80031-04	125,486.00	XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2018	80031-05	87,914.00	XXXXXXXXXX
		213,400.00	213,400.00

\* The full amount of the 2018 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, 2018	80030-01	XXXXXXXXXX	
Received from 2018 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2018 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2018	80030-05	-	XXXXXXXXXX
		-	-

\*The full amount of the 2018 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

## CAPITAL IMPROVEMENTS AUTHORIZED IN 2018 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 2018 or Prior Years
Various Capital Improvements				
and Other Related Expenses	2,509,715.00	2,384,229.00	125,486.00	125,486.00
Total 80032-00	2,509,715.00	2,384,229.00	125,486.00	125,486.00

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 - 2018

		Debit	Credit
Balance January 1, 2018	80029-01	XXXXXXXXXX	145,159.00
Premium on Sale of Bonds or Notes		XXXXXXXXXX	177,673.00
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2018 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2018	80029-04	322,832.00	XXXXXXXXXX
		322,832.00	322,832.00

### BONDS ISSUED WITH A COVENANT OR COVENANTS

- |  |         |
|--|---------|
| 1. Amount of Serial Bonds Issued Under Provisions of Chapter 233,<br>P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or<br>Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants;<br>Outstanding December 31, 2018 | _____   |
| 2. Amount of Cash in Special Trust Fund as of December 31, 2018 (Note A)   | _____   |
| 3. Amount of Bonds Issued Under Item 1<br>Maturing in 2019   | _____   |
| 4. Amount of Interest on Bonds with a<br>Covenant - 2019 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 2019 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 2018 was   |    | \$                   | <u>44,215,437.98</u> |
| 2. Amount of Item 1 Collected in 2018 (*) | \$ | <u>43,420,822.02</u> |                      |
| 3. Seventy (70) percent of Item 1         |    | \$                   | <u>30,950,806.59</u> |

(\*) Including prepayments and overpayments applied.

B.

1. Did any maturities of bonded obligations or notes fall due during the year 2018?  
 Answer YES or NO YES
2. Have payments been made for all bonded obligations or notes due on or before  
 December 31, 2018?  
 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 2019 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 2017   |   | \$ | <u>                    </u>   |
| 2. 4% of 2017 Tax Levy for all purposes:<br>Levy - - <u>                                    </u> | = | \$ | <u>                    -</u>  |
| 3. Cash Deficit 2018   |   | \$ | <u>                    </u>   |
| 4. 4% of 2018 Tax Levy for all purposes:<br>Levy - - <u>                    44,215,437.98</u>    | = | \$ | <u>          1,768,617.52</u> |

E.

<u>Unpaid</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
1. State Taxes	\$ <u>                    </u>	\$ <u>                    </u>	\$ <u>                    -</u>
2. County Taxes	\$ <u>                    </u>	\$ <u>          17,788.20</u>	\$ <u>          17,788.20</u>
3. Amounts due Special Districts	\$ <u>                    </u>	\$ <u>                    -</u>	\$ <u>                    -</u>
4. Amounts due School Districts for Local School Tax	\$ <u>                    </u>	\$ <u>          13,130.00</u>	\$ <u>          13,130.00</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 2018, 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, 2018  
**OPERATING AND CAPITAL SECTIONS**  
(Separately Stated)  
**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

Title of Account	Debit	Credit
<b>WATER/SEWER UTILITY OPERATING FUND</b>		
Cash	2,301,470.39	
Investments		
<b>Receivables Offset with Reserves:</b>		
Consumer Accounts Receivable	740,266.91	
Liens Receivable	521.70	
Other Accounts Receivable	1,974.28	
Deferred Charges (Sheet 62)		
<b>Cash Liabilities:</b>		
Appropriation Reserves		877,142.74
Accrued Interest on Bonds, Loans and Notes		228,458.67
Reserve for Encumbrances		6,664.27
Prepaid Water/Sewer Rents		93.30
Water/Sewer Rental Overpayments		20,695.92
Accounts Payable		
Due to Current Fund		19,235.16
Due to Water/Sewer Utility Capital Fund		78,479.00
<b>Sub-total Cash Liabilities</b>	<b>C</b>	1,230,769.06
Reserve for Consumer Accounts and Lien Receivable		740,788.61
Reserve for Other Accounts Receivable		1,974.28
Fund Balance		1,070,701.33
<b>Total Operating Fund</b>	<b>3,044,233.28</b>	<b>3,044,233.28</b>

(Do not crowd - add additional sheets)

**POST CLOSING**  
**TRIAL BALANCE WATER/SEWER UTILITY FUND**  
AS OF DECEMBER 31, 2018  
**OPERATING AND CAPITAL SECTIONS**  
(Separately Stated)  
**Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"**

Title of Account	Debit	Credit
<b>WATER/SEWER UTILITY CAPITAL FUND</b>		
Cash	546,821.15	
Investments		
Deferred Charges (Sheet 62)		
Fixed Capital	30,811,181.84	
Fixed Capital Authorized and Uncompleted	51,672,595.95	
NJ Environmental Infrastructure Loans/Notes Receivable	9,301.00	
Due from Water/Sewer Utility Capital Fund	78,479.00	
Reserves for:		
Amortization		48,622,337.80
Deferred Amortization		2,222,037.00
Bond Anticipation Notes Payable		4,522,100.00
Loans Payable		12,828,238.32
Loans Payable		
Serial Bonds Payable		7,429,000.00
Improvement Authorizations:		
Funded		169,146.11
Unfunded		3,220,180.67
Capital Improvement Fund		46,642.50
Capital Surplus		2,801.25
Contracts/Encumbrances Payable		4,055,895.29
Reserve for Payment of Bonds		
Estimated Proceeds Bonds and Notes	6,860,064.67	XXXXXXXX
Bonds and Notes Authorized and Not Issued	XXXXXXXX	6,860,064.67
<b>Total Capital Fund</b>	<b>89,978,443.61</b>	<b>89,978,443.61</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, 2018**

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

**(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, 2017	RECEIPTS					Disbursements	Balance Dec. 31, 2018
		Assessments and Liens	Operating Budget					
Assessment Serial Bond Issues:	XXXXX	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
	-	-	-	-	-	-	-	-

Sheet 57

# SCHEDULE OF WATER/SEWER UTILITY BUDGET - 2018

## BUDGET REVENUES

Source	Budget	Received in Cash	Excess or Deficit*
Operating Surplus Anticipated _____ 01	927,341.00	927,341.00	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services _____ 02			
Rents	7,500,000.00	7,886,523.03	386,523.03
Miscellaneous	75,000.00	85,996.55	10,996.55
Reserve for Payment of Bonds			
Added by N.J.S. 40A:4-87 (List)	XXXXXX	XXXXXX	XXXXXX
Subtotal	8,502,341.00	8,899,860.58	397,519.58
Deficit (General Budget) ** _____ 07			
_____ 08	8,502,341.00	8,899,860.58	397,519.58

\*\*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	8,502,341.00
Added by N.J.S. 40A:4-87	
Emergency	
<b>Total Appropriations</b>	<b>8,502,341.00</b>
Add: Overexpenditures (See Footnote)	
<b>Total Appropriations and Overexpenditures</b>	<b>8,502,341.00</b>
Deduct Expenditures:	
Paid or Charged	7,580,007.63
Reserved	877,142.74
Surplus (General Budget) **	
<b>Total Expenditures</b>	<b>8,457,150.37</b>
Unexpended Balance Canceled (See Footnote)	45,190.63

### 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 2018 OPERATION WATER/SEWER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2018 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)")	8,899,860.58	
Miscellaneous Revenue Not Anticipated		
2017 Appropriation Reserves Canceled * (Excess Revenue Realized)	577,260.71	
Total Revenue Realized		9,477,121.29
Expenditures:	XXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXX	
Paid or Charged	7,580,007.63	
Reserved	877,142.74	
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	8,457,150.37	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		8,457,150.37
Excess		1,019,970.92
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of Results of 2018 Operation ( "Excess in Operations" - Sheet 60)	1,019,970.92	
<hr/>		
Deficit		
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of Results of 2018 Operation ( "Operating Deficit - to Trial Balance" - Sheet 60)	-	

**SECTION 2:**

The following Item of "2017 Appropriation Reserves Canceled in 2018" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2017 for an Anticipated Deficit in the WATER/SEWER Utility for 2017:

2017 Appropriation Reserves Canceled in 2018	577,260.71	
Less: Anticipated Deficit in 2017 Budget - Amount Received and Due from Current Fund - If none, enter "None"		
* Excess (Revenue Realized)		577,260.71

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

## RESULTS OF 2018 OPERATIONS - WATER/SEWER UTILITY

	Debit	Credit
Excess in Anticipated Revenues	XXXXXX	397,519.58
Unexpended Balances of Appropriations	XXXXXX	45,190.63
Miscellaneous Revenue Not Anticipated	XXXXXX	-
Unexpended Balances of 2017 Appropriation Reserves*	XXXXXX	577,260.71
Creation of Reserve for Other Accounts Receivable	388.91	
Deficit in Anticipated Revenue		XXXXXX
		XXXXXX
Operating Deficit - to Trial Balance	XXXXXX	
Excess in Operations - to Operating Surplus	1,019,582.01	XXXXXX
* See <u>restriction</u> in amount on Sheet 59, SECTION 2	1,019,970.92	1,019,970.92

## OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance January 1, 2018	XXXXXX	978,460.32
Excess in Results of 2018 Operations	XXXXXX	1,019,582.01
Amount Appropriated in 2018 Budget - Cash	927,341.00	XXXXXX
Amount Appropriated in 2018 Budget with Prior Written Consent of Director of Local Government Services		XXXXXX
Balance December 31, 2018	1,070,701.33	XXXXXX
	1,998,042.33	1,998,042.33

## ANALYSIS OF BALANCE DECEMBER 31, 2018 (FROM WATER/SEWER UTILITY - TRIAL BALANCE)

Cash		2,301,470.39
Investments		
Interfund Accounts Receivable		
Subtotal		2,301,470.39
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,230,769.06
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		1,070,701.33
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		-
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2019 BUDGET		1,070,701.33

\* 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, 2017		\$ <u>758,924.00</u>
Increased by:		
<u>Water/Sewer</u>	Rents Levied	\$ <u>7,868,288.34</u>
Decreased by:		
Collections		\$ <u>7,886,145.43</u>
Overpayments applied		\$ _____
Transfer to	<u>Water/Sewer</u> Liens	\$ <u>800.00</u>
Prepaid Rents Applied		\$ _____
		\$ <u>7,886,945.43</u>
Balance December 31, 2018		\$ <u>740,266.91</u>

**SCHEDULE OF WATER/SEWER UTILITY LIENS**

Balance December 31, 2017		\$ _____
Increased by:		
Transfers from Accounts Receivable		\$ <u>800.00</u>
Penalties and Costs		\$ <u>99.30</u>
Other		\$ _____
		\$ <u>899.30</u>
Decreased by:		
Collections		\$ <u>377.60</u>
Canceled		\$ _____
		\$ <u>377.60</u>
Balance December 31, 2018		\$ <u>521.70</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>	<u>Amount Dec. 31, 2017 per Audit Report</u>	<u>Amount in 2018 Budget</u>	<u>Amount Resulting from 2018</u>	<u>Balance as at Dec. 31, 2018</u>
1. <u>Emergency Authorization - *</u>	\$ _____	\$ _____	\$ _____	\$ _____
2. _____	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. <u>Deficit in Operations</u>	\$ _____	\$ _____	\$ _____ -	\$ _____
<b><u>Total Operating</u></b>	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. <u>Unreimbursed Grant Expenditures</u>	\$ 78,479.00	\$ 78,479.00	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
<b><u>Total Capital</u></b>	\$ 78,479.00	\$ 78,479.00	\$ _____ -	\$ _____ -

\*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 2019</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR BONDS  
WATER/SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	XXXXXX		
Issued	XXXXXX		
Paid		XXXXXX	
Outstanding December 31, 2018	-	XXXXXX	
	-	-	
2019 Bond Maturities - Assessment Bonds			\$
2019 Interest on Bonds *			

**WATER/SEWER UTILITY CAPITAL BONDS**

Outstanding January 1, 2018	XXXXXX	8,216,000.00	
Issued	XXXXXX		
Paid		XXXXXX	
Refunded	787,000.00		
Outstanding December 31, 2018	7,429,000.00	XXXXXX	
	8,216,000.00	8,216,000.00	
2019 Bond Maturities - Capital Bonds			\$ 811,000.00
2019 Interest on Bonds *		320,048.76	

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

2019 Interest on Bonds (*Items)	320,048.76	
Less: Interest Accrued to 12/31/2018 (Trial Balance)	83,003.49	
Subtotal	237,045.27	
Add: Interest to be Accrued as of 12/31/2019	73,189.74	
Required Appropriation 2019		\$ 310,235.01

**LIST OF BONDS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING  
AND 2019 DEBT SERVICE FOR LOANS  
WATER/SEWER UTILITY LOAN**

	Debit	Credit	2019 Debt Service
Outstanding January 1, 2018	XXXXXX	11,749,899.19	
Issued	XXXXXX	2,153,465.00	
Deobligated	31,270.00		
Paid	1,043,855.87	XXXXXX	
Outstanding December 31, 2018	12,828,238.32	XXXXXX	
	13,903,364.19	13,903,364.19	
2019 Loan Maturities			\$ 1,114,394.45
2019 Interest on Loans *		\$ 263,172.52	

**WATER/SEWER UTILITY LOAN**

Outstanding January 1, 2018	XXXXXX	
Issued	XXXXXX	
Paid		XXXXXX
Outstanding December 31, 2018	-	XXXXXX
	-	-
2019 Loan Maturities		\$
2019 Interest on Loans *	\$	

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

2019 Interest on Loans (*Items)	\$ 263,172.52
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$ 109,655.22
Subtotal	\$ 153,517.30
Add: Interest to be Accrued as of 12/31/2019	\$ 99,863.55
Required Appropriation 2019	\$ 253,380.85

**LIST OF LOANS ISSUED DURING 2018**

Purpose	2019 Maturity	Amount Issued	Date of Issue	Interest Rate
Installation of Replacement Water Meters and Automatic Transmitters	102,123.66	2,153,465.00	5/22/18	Variable
	102,123.66	2,153,465.00		

## 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, 2018	Date of Maturity	Rate of Interest	2019 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
See Attached Sheet	7,442,000.00	Various	4,522,100.00			56,062.00	109,660.93	6/27/19
			4,522,100.00			56,062.00	109,660.93	

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 2016 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2019 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	
2019 Interest on Notes	\$	109,660.93
Less: Interest Accrued to 12/31/2018 (Trial Balance)	\$	35,799.96
Subtotal	\$	73,860.97
Add: Interest to be Accrued as of 12/31/2019	\$	
Required Appropriation - 2019	\$	73,860.97

**(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, 2018

<u>Title or Purpose of Issue</u>	Original	Original	Amount of	<u>Date of Maturity</u>	<u>Rate of Interest</u>	<u>2019 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, 2018</u>			<u>For Principal</u>	<u>For Interest</u>	
Various Water and Sewer Utility Improvements	\$ 645,000.00	12/17/15	\$ 624,700.00	6/27/19	3.000%	\$ 9,321.00	\$ 15,148.98	6/27/19
Various Water and Sewer Utility Improvements	580,000.00	12/17/15	572,600.00	6/27/19	3.000%	7,342.00	13,885.55	6/27/19
Various Water and Sewer Utility Improvements	192,000.00	12/17/15	27,800.00	6/27/19	3.000%	2,431.00	674.15	6/27/19
Various Water and Sewer Utility Improvements	1,850,000.00	12/17/15	1,297,000.00	6/27/19	3.000%	26,711.00	31,452.25	6/27/19
Various Water and Sewer Utility Improvements	400,000.00	9/8/16	400,000.00	6/27/19	3.000%	10,257.00	9,700.00	6/27/19
Various Water and Sewer Utility Improvements	<u>1,600,000.00</u>	9/7/17	<u>1,600,000.00</u>	6/27/19	3.000%	<u>                    </u>	<u>38,800.00</u>	6/27/19
	<u>\$ 5,267,000.00</u>		<u>\$ 4,522,100.00</u>			<u>\$ 56,062.00</u>	<u>\$ 109,660.93</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, 2018	Date of Maturity	Rate of Interest	2019 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, 2016 or prior must be appropriated in full in the 2019 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, 2018	2019 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>	-	-	-

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, 2018		2018 Authorizations	Prior Years Orders Canceled	Expended	Authorizations Canceled	Balance - December 31, 2018	
	Funded	Unfunded					Funded	Unfunded
See Attached Sheet	190,406.11	5,738,283.77	1,700,000.00		4,239,363.10		169,146.11	3,220,180.67
Total	70000- 190,406.11	5,738,283.77	1,700,000.00	-	4,239,363.10	-	169,146.11	3,220,180.67

Sheet 66

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

**TOWNSHIP OF MAPLE SHADE**  
**WATER/SEWER UTILITY CAPITAL FUND**  
**Statement of Improvement Authorizations**  
**For the Year Ended December 31, 2018**

Improvement Description	Number	Ordinance Date	Amount	Balance Dec. 31, 2017		2018 Authorizations		Prior Year Orders Canceled	Paid or Charged	Balance Dec. 31, 2018	
				Funded	Unfunded	Capital Improvement Fund	Deferred Charges to Future Revenue			Funded	Unfunded
General Improvements:											
Acquisition of Various Pieces of Utility Equipment and Completion of Various Utility Capital Improvements	05-10	6-15-05	\$ 1,200,000.00	\$ 10,291.24					\$ 1,500.00	\$ 8,791.24	
Design and Construction of a Water Treatment System	06-11	6-07-06	11,700,000.00	15,722.87	\$ 36,671.58					15,722.87	\$ 36,671.58
Various Water and Sewer Utility Improvements	10-08	6-02-10	2,850,000.00	164,392.00					19,760.00	144,632.00	
Various Water and Sewer Utility Improvements	11-04	4-14-11	2,113,700.00		2,686.60						2,686.60
Various Water and Sewer Utility Improvements	11-06	6-09-11	610,000.00		47.36						47.36
Various Water and Sewer Utility Improvements	12-10	8-23-12	2,100,000.00		14,610.08						14,610.08
Various Water and Sewer Utility Improvements	13-11	7-25-13	2,100,000.00		253,257.85				250,083.78		3,174.07
Various Water and Sewer Utility Improvements	14-15	8-21-14	2,100,000.00		119,066.45				95,879.00		23,187.45
Various Water and Sewer Utility Improvements	15-14	7-23-15	2,650,000.00		2,319,130.00				2,076,245.00		242,885.00
Various Water and Sewer Utility Improvements	16-08	7-7-16	2,020,000.00		896,001.52				571,670.10		324,331.42
Replacement of Water Meters	16-18	11-10-16	2,175,000.00		99,662.33			\$ 48,813.26			148,475.59
Various Water and Sewer Utility Improvements	17-12	6-22-17	2,385,000.00		1,997,150.00				969,312.93		1,027,837.07
Various Water and Sewer Utility Improvements	18-07	7-26/18	1,700,000.00						303,725.55		1,396,274.45
				<u>\$ 190,406.11</u>	<u>\$ 5,738,283.77</u>	<u>\$ -</u>	<u>\$ 1,700,000.00</u>	<u>\$ 48,813.26</u>	<u>\$ 4,288,176.36</u>	<u>\$ 169,146.11</u>	<u>\$ 3,220,180.67</u>
Contracts Payable									\$ 4,055,895.29		
Disbursed									232,281.07		
								<u>\$ -</u>	<u>\$ 4,288,176.36</u>		

# WATER/SEWER UTILITY CAPITAL FUND

## SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit	Credit
Balance January 1, 2018	XXXXXX	46,642.50
Received from 2018 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, 2018	46,642.50	XXXXXX
	46,642.50	46,642.50

# WATER/SEWER UTILITY CAPITAL FUND

## SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit	Credit
Balance January 1, 2018	XXXXXX	
Received from 2018 Budget Appropriation *	XXXXXX	
Received from 2018 Emergency Appropriation *	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
		XXXXXX
Balance December 31, 2018	-	XXXXXX
	-	-

\*The full amount of the 2018 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 2018**  
**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 2018 or Prior Years
Various Water and Sewer Utility				
Improvements	1,700,000.00	1,700,000.00	-	-
	1,700,000.00	1,700,000.00	-	-

**WATER/SEWER UTILITY CAPITAL FUND**  
**STATEMENT OF CAPITAL SURPLUS**  
**YEAR 2018**

	Debit	Credit
Balance January 1, 2018	XXXXXX	
Premium on Sale of Bonds and Notes	XXXXXX	2,801.25
Funded Improvement Authorizations Canceled	XXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXX
Appropriated to 2018 Budget Revenue		XXXXXX
Balance December 31, 2018	2,801.25	XXXXXX
	2,801.25	2,801.25

**INSTRUCTIONS IN PREPARATION OF  
ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2018**

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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**UTILITIES ONLY**

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